

***City of Manchester***

***2019-2020***

***Annual Budget***

City of Manchester  
Board of Mayor and Alderman  
2019-2020

Lonnie Norman	Mayor
Bill Nickels	Vice Mayor
Robert Bellamy	Alderman
Chris Elam	Alderman
Ryan French	Alderman
Marilyn Howard	Alderwoman
Mark Messick	Alderman

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**Annual Budget**  
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**ORDINANCE NO: 1575**

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE, ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020.**

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.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF MANCHESTER, TENNESSEE AS FOLLOWS:

<b>GENERAL FUND</b>	<b>FY2017 Actual</b>	<b>FY2018 Estimated</b>	<b>FY2019 Proposed</b>
Local Taxes	\$ 10,913,373	\$ 10,179,612	\$ 10,491,000
License and Fees	178,055	92,050	92,000
Intergovernmental	1,847,730	2,283,324	3,240,097
Charges for Services	33,821	30,632	23,700
Fines and Forfeitures	245,659	231,888	226,000
Miscellaneous Revenues	51,102	233,333	248,830
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	6,261,773	5,223,503	4,638,434
<b>Total Available Funds</b>	<b>\$ 19,611,513</b>	<b>\$ 18,354,342</b>	<b>\$ 19,040,061</b>
<b>SANITATION</b>			
Charges for Current Services	\$ 1,089,501	\$ 1,033,000	\$ 1,056,000
Transfer from Other Funds	70,000	173,079	50,000
Unassigned Fund Balance	206,721	177,085	77,830
<b>Total Available Funds</b>	<b>\$ 1,366,222</b>	<b>\$ 1,383,164</b>	<b>\$ 1,183,830</b>
<b>RECREATION FUND</b>			
Local Taxes	\$ 267,860	\$ 200,000	\$ 225,000
Intergovernmental	260,373	126,551	429,000
Charges for Current Services	1,161,550	1,185,165	1,193,600
Other Revenues	7,557	18,000	19,000
Transfer from Other Funds	557,500	520,351	700,000
Unassigned Fund Balance	105,429	77,649	18,314
<b>Total Available Funds</b>	<b>\$ 2,360,269</b>	<b>\$ 2,127,716</b>	<b>\$ 2,584,914</b>

**DRUG CONTROL FUND**

Fines and Forfeitures	\$	59,491	\$	72,500	\$	65,000
Other Revenues		126,528		206,772		152,000
Unassigned Fund Balance		584,819		592,641		557,291
Total Available Funds	\$	770,838	\$	871,913	\$	774,291

**TOURISM FUND**

Local Taxes	\$	133,930	\$	90,000	\$	95,000
Grant Revenue		32,817		2,950		-
Unassigned Fund Balance		282,095		265,760		265,760
Total Available Funds	\$	448,842	\$	358,710	\$	360,760

**CAPITAL EQUIPMENT FUND**

Total Revenues	\$	-	\$	-	\$	-
Transfer from Other Funds		715,000		679,161		-
Unassigned Fund Balance		229,100		219,641		219,641
Total Available Funds	\$	944,100	\$	898,802	\$	219,641

**GENERAL DEBT SERVICE FUND**

Other Revenues	\$	74,959	\$	51,875	\$	39,875
Transfer from Other Funds		1,602,507		1,521,454		1,513,409
Unassigned Fund Balance		2,595,818		2,618,193		2,655,568
Total Available Funds	\$	4,273,284	\$	4,191,522	\$	4,208,852

**GENERAL PURPOSE SCHOOL FUND**

Local Taxes	\$	4,576,009	\$	4,216,539	\$	4,216,710
Licenses and Permits		523		650		650
Charges for Current Services		149,192		159,800		149,684
Other Local Revenues		32,590		37,050		27,000
State Education Funds		7,824,261		8,065,341		8,246,341
Other State Revenues		2,027		1,000		1,000
Federal Funds Received Thru State		481,070		11,000		-
Transfer from Other Funds		1,858,467		1,858,467		1,858,467
Unassigned Fund Balance		5,569,141		5,545,954		5,546,004
Total Available Funds	\$	20,493,280	\$	19,895,801	\$	20,045,856

**CAFETERIA FOOD SERVICE FUND**

Charges for Current Services	\$	201,019	\$	218,481	\$	232,346
Other Local Revenues		722		550		300
State Education Funds		-		7,147		7,650
Federal Funds Received Thru State		698,743		648,429		730,503
Unassigned Fund Balance		582,444		432,444		432,444
Total Available Funds	\$	1,482,928	\$	1,307,051	\$	1,403,243

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

**GENERAL FUND**

General Government	\$	6,650,261	\$	7,243,171	\$	7,875,356
Public Safety		4,491,594		4,755,905		4,978,190
Public Works/Sanitation		3,166,529		3,325,748		3,258,405
Parks and Recreation		2,160,725		2,077,847		2,625,935
Tourism		135,429		109,285		95,000
Debt Service		1,691,274		1,550,954		1,515,909
Total Appropriations	\$	18,295,812	\$	19,062,910	\$	20,348,795

**DRUG CONTROL FUND**

Drug Fund	\$	117,826	\$	271,450	\$	252,350
Total Appropriations	\$	117,826	\$	271,450	\$	252,350

**CAPITAL EQUIPMENT FUND**

Capital Equipment Program	\$	485,900	\$	688,620	\$	-
Total Appropriations	\$	485,900	\$	688,620	\$	-

**GENERAL PURPOSE SCHOOL FUND**

Instruction

Regular Instruction Program	\$	7,132,313	\$	7,155,186	\$	7,366,940
Alternative Instruction Program		33,905		35,431		35,771
Special Education Program		1,340,624		1,463,496		1,482,000
Student Body Education Program		-		2,000		2,000

Support Services

Attendance		107,054		139,730		124,967
Health Services		242,308		258,002		262,338
Other Student Support		165,473		348,847		421,012
Regular Instruction Program		428,607		447,882		415,047
Special Education Program		303,404		306,079		307,941
Technology		-		475,483		479,344
Board of Education		230,619		274,902		275,922
Office of Superintendent		242,120		319,451		263,682
Office of Principal		683,736		717,735		744,563
Fiscal Services		246,495		272,663		291,086
Operation of Plant		779,005		893,724		910,191
Maintenance of Plant		328,184		479,289		480,311
Transportation		27,707		51,060		42,520
Central and Other		449,897		-		-

Operation of Non-Instructional Services

Food Service		-		-		-
Community Services		286,511		333,637		292,637
Early Childhood Education		292,076		292,121		301,530
Regular Capital Outlay		96,671		95,316		-
Transfers to Other Funds		-		-		-
Total Appropriations	\$	13,416,709	\$	14,362,034	\$	14,499,802

**CAFETERIA FOOD SERVICE FUND**

Operation of Non-Instructional Services

Food Service	\$	693,642	\$	1,024,607	\$	970,799
Total Appropriations	\$	693,642	\$	1,024,607	\$	970,799

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

General Fund	\$	<u>5,303,503</u>
Drug Fund	\$	<u>592,641</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	675,000	742,049		
Notes	-	-		
Capital Leases	68,360			
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		110,733
STP Grant Projects		212,728
Recreation-LPRF Grant		251,000
Recreation-TAP Greenway Ext		<u>45,000</u>
Total Appropriations	\$	619,461

**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.

PASSED FIRST READING: May 7, 2019

PASSED FINAL READING: June 4, 2019

Signature on file  
Lonnie Norman, Mayor

ATTEST:

Signature on file  
Bridget Anderson, Finance Director

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2020**

Schedule A

**City of Manchester, Tennessee  
Summary Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2020**

<b>Fund</b>	<b>Estimated Fund Balance July 1, 2019</b>	<b>Estimated Revenues</b>	<b>Transfers From Other Funds</b>	<b>Total Estimated Revenues and Other Sources</b>	<b>Estimated Expenditures</b>	<b>Transfers To Other Funds</b>	<b>Total Estimated Expenditures &amp; Other Uses</b>	<b>Estimated Fund Balance June 30, 2020</b>
<b><u>Governmental Funds</u></b>								
General	\$ 5,303,503	\$ 14,321,627	\$ -	\$ 14,321,627	\$ 10,855,680	\$ 4,051,016	\$ 14,906,696	\$ 4,718,434
Sanitation	177,085	1,056,000	50,000	1,106,000	1,170,255	35,000	1,205,255	77,830
Recreation	77,649	1,866,600	700,000	2,566,600	2,590,075	35,860	2,625,935	18,314
Drug	592,641	217,000	-	217,000	252,350	-	252,350	557,291
Tourism	265,760	95,000	-	95,000	95,000	-	95,000	265,760
Capital Equipment Replace	219,641	-	-	-	-	-	-	219,641
General Debt Service	2,618,193	39,875	1,513,409	1,553,284	1,515,909	-	1,515,909	2,655,568
General Purpose School	5,545,954	12,641,385	1,858,467	14,499,852	14,499,802	-	14,499,802	5,546,004
Cafeteria	432,444	970,799	-	970,799	970,799	-	970,799	432,444
<b>Total Governmental Funds</b>	<b>\$ 15,232,872</b>	<b>\$ 31,208,286</b>	<b>\$ 4,121,876</b>	<b>\$ 35,330,162</b>	<b>\$ 31,949,870</b>	<b>\$ 4,121,876</b>	<b>\$ 36,071,746</b>	<b>\$ 14,491,288</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

Schedule B

**City of Manchester, Tennessee**  
**Statement of Estimated Revenue From Current Property Taxes**  
**For the Fiscal Year Ending June 30, 2020**

**Estimated Assessed Valuation - 2018**

	<b>Real and Personal</b>	<b>Public Utilities</b>	<b>Total</b>
Manchester	\$ 237,401,977	\$ 5,733,388	\$ 243,135,365

**Estimated Revenue From Current Property Taxes**

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	1.9316	\$ 4,696,366	\$ 324,854	\$ 4,371,512	\$ 22,632

**Estimated Delinquency Percentage**

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2018	2018-2019	\$ 4,696,366.00		
2017	2017-2018	5,491,543.00	4,637,166.00	84.44%
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%
Total Collections		<u>61,337,195.96</u>	<u>57,094,414.25</u>	93.08%
				<u>100.00%</u>
Delinquency Percentage				<u>6.92%</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes	4,476,024	4,637,166 \$	4,288,612 \$	4,288,612 \$	4,400,000
31211	Delinquent Property Tax - 1st Prior `	235,230	85,935	150,000	150,000	150,000
31219	Delinquent Property Tax - Other Year	91,495	27,570	75,000	75,000	75,000
31320	Interest and Penalty	14,004	68,119	66,000	66,000	66,000
31610	Local Option Sales Tax	4,202,204	4,339,086	4,000,000	4,000,000	4,200,000
31710	Wholesale Beer Tax	466,108	497,592	480,000	480,000	480,000
31720	Wholesale Liquor Tax	257,084	197,751	220,000	220,000	220,000
31850	Business Tax	361,457	359,839	350,000	350,000	350,000
31912	Cable TV Franchise Tax	143,124	142,692	140,000	140,000	140,000
31920	Room Occupancy Tax	420,563	557,622	410,000	410,000	410,000
	Total Local Taxes	\$ 10,667,293	\$ 10,913,373	\$ 10,179,612	\$ 10,179,612	\$ 10,491,000
<u>Licenses and Permits</u>						
32230	Beer and Liquor by Drink Permits	\$ 15,060	\$ 15,638	\$ 17,000	\$ 17,000	\$ 17,000
32231	Special Events Permit	-	75	-	50	-
32610	Building Permits	122,030	162,342	75,000	75,000	75,000
	Total Licenses and Permits	\$ 137,090	\$ 178,055	\$ 92,000	\$ 92,050	\$ 92,000
<u>Intergovernmental</u>						
33310	Payment in Lieu of Taxes - Housing \$	8,981	\$ 11,358	\$ 11,358	\$ 12,731	\$ 12,731
33320	State Revenue Sharing - T.V.A.	113,980	114,551	115,000	115,000	115,000
33321	MCA Payment in Lieu of Taxes	-	-	-	17,172	15,000
33322	ASPEN Payment in Lieu of Taxes	-	-	-	13,499	12,000
33425	THSO Police Grant	16,002	15,026	18,000	18,000	23,000
33432	Safe Route to School Grant	2,671	2,174	78,268	78,268	-
33433	CDBG Drainage Grant	95,719	-	-	-	-
33434	TDOT Transportation Masterplan	22,281	8,927	31,768	31,768	-
33436	TDOT Signalization Project	2,243	104	-	836	212,000
33437	TDOT Widening Project	-	-	-	-	-
33488	JAG Grant Revenue	13,780	-	-	-	-
33489	Other Federal Grants	-	1,316	-	-	-
33490	Other State Grants	290	-	-	115,763	-
33492	Food and Shelter Grant	750	-	-	-	-
33493	Downtown Revitalization Grant	-	23,363	-	6,438	-
33494	Site Development Grant (MIP)	-	19,500	117,953	117,953	-
33495	THDA Home Grant Revenue	-	-	-	125,196	376,354
	STP Grant Projects	-	-	-	-	850,912
	BVP DOJ Grant (Vests)	-	-	-	-	3,000
33510	State Sales Tax	837,989	879,972	835,000	835,000	850,000
33520	State Income Tax	76,034	77,508	120,000	120,000	85,000
33530	State Beer Tax	4,878	4,713	5,000	5,000	5,000
33541	State Mix Drink Tax	38,747	38,254	35,000	35,000	35,000
33551	State Gasoline and Motor Fuel Tax	191,816	193,808	188,000	188,000	190,000
33552	State - City Streets and Transportati	20,404	20,325	20,500	20,500	20,500
33556	State 3% Gas Tax	87,791	144,954	90,000	110,000	125,000
33590	State Highway Maintenance Contra	61,848	51,187	75,000	75,000	65,000
33591	State Supplemental Reimburse-Poli	18,600	18,000	18,000	19,800	20,400

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
33592	State Supplemental Reimburse-Fire	17,400	16,800	16,800	16,800	18,600
33593	Corporate Excise Tax	130,396	138,291	138,000	138,000	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	\$ 1,830,200	\$ 1,847,730	\$ 1,981,247	\$ 2,283,324	\$ 3,240,097
	<b>Charges for Current Services</b>					
34125	Development Street Lighting	\$ 11,504	\$ 7,709	\$ -	\$ 4,382	\$ -
34230	Fees and Commissions	2,503	3,040	2,000	4,250	3,000
34240	Accident Report Charges	1,498	1,671	1,300	1,300	500
34250	TaxiCab Fees	25	-	200	200	200
34314	Mowing Charges	2,531	2,150	3,500	3,500	3,500
34420	Black & Concrete Tile	18,328	17,291	14,000	14,000	14,000
34510	Animal Control Charges	1,480	1,960	3,000	3,000	2,500
	Total Charges for Current Services	\$ 37,869	\$ 33,821	\$ 24,000	\$ 30,632	\$ 23,700
	<b>Fines, Forfeitures and Penalties</b>					
35110	Court Fines and Costs	\$ 261,792	\$ 244,159	\$ 230,000	\$ 230,000	\$ 225,000
35111	Knox Box Revenue	-	-	-	688	-
35115	SOR Fees	1,350	1,500	1,000	1,200	1,000
	Total Fines, Forfeitures and Penalties	\$ 263,142	\$ 245,659	\$ 231,000	\$ 231,888	\$ 226,000
	<b>Other Revenues</b>					
36101	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
36320	Sale of Fixed Assets	-	-	-	-	-
36330	Sale of Equipment/Vehicles	55	3,668	-	-	-
36331	Sale of Equipment/Vehicles - Police	9,574	5,199	-	-	-
36332	Sale of Property-Interstate Drive	-	-	-	-	-
36340	Sale of Cemetery Lots	150	2,725	500	2,300	500
36350	Insurance Recovery	14,095	1,597	-	2,671	-
36710	TDOT- Ind. Park Access Road	-	-	-	-	-
36711	Contribution/Donations - Fire Dept	-	-	-	5,645	-
36712	Fireman's Fund Revenue	-	-	-	-	-
36713	Contribution/Donations - Police Dep	94,964	-	48,000	48,000	69,000
36715	Contribution/Donations - Public Wor	-	-	-	-	-
36716	National Fire Safety Council Income	375	-	-	-	-
36717	Community Policing Donations	33,540	14,375	25,000	33,037	34,000
36960	Loan Proceeds	-	-	-	-	-
36961	Bond Premiums	-	-	-	-	-
36964	Calendar Revenue-Fire	125	-	-	-	-
36995	Transfer from City Schools (SRO)	-	-	121,680	121,680	125,330
36996	Transfer from Community Policing	52,451	-	-	-	-
36998	Christmas Parade Revenue	3,525	-	-	-	-
36999	Miscellaneous Revenues	59,062	23,538	20,000	20,000	20,000
	Total Other Revenues	\$ 267,916	\$ 51,102	\$ 215,180	\$ 233,333	\$ 248,830
	<b>Total Revenues</b>	<b>\$ 13,203,510</b>	<b>\$ 13,269,739</b>	<b>\$ 12,723,039</b>	<b>\$ 13,050,839</b>	<b>\$ 14,321,627</b>

City of Manchester, Tennessee  
 Annual Budget  
 For the Fiscal Year Ending June 30, 2020

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
	Expenditures and Other Uses					
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**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017		2017-2018		2018-2019		2019-2020	
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget
41310	<u>Board of Mayor and Aldermen Personnel</u>								
111	Regular Employee Salaries	\$ 146,008	\$	66,464	\$	66,080	\$	71,080	\$ 70,600
113	Salaries-Overtime	95		-		-		-	-
141	OASI Employers Share	10,820		4,730		5,100		5,100	5,450
142	Employee Health Insurance	26,141		24,874		24,500		24,500	13,100
143	Retirement - ING	7,907		-		-		-	-
143.001	Retirement-TCRS	117		1,941		2,100		2,100	3,750
144	Employee Dental Insurance	188		-		-		-	-
145	Employee Life Insurance	204		100		155		155	76
147	Unemployment Insurance	101		73		300		300	150
148	Education/Training/Travel/ Lodging	9,068		8,721		15,000		15,000	17,300
172	Election Officials and Clerks	1,130		-		3,000		3,000	3,000
	<b>Total Personnel</b>	<b>\$ 201,779</b>	<b>\$</b>	<b>106,904</b>	<b>\$</b>	<b>116,235</b>	<b>\$</b>	<b>121,235</b>	<b>\$ 113,426</b>
	<u>Contractual Services</u>								
211	Postage	\$ 214	\$	115	\$	600	\$	600	\$ 600
211.001	Historical Zoning-Supplies	58		50		300		300	300
221	Printing, Duplicating and Typing	1,164		2,611		6,000		6,000	6,000
231	Legal Notices	3,233		3,041		3,000		3,000	5,000
233	Subscriptions/Publications	100		495		5,000		5,000	5,000
236	Public Relations	13,512		12,655		18,000		18,000	18,000
239	Dues and Subscriptions	4,616		3,464		5,000		5,000	6,200
239.001	Dues and Subscriptions-SCTDD	2,121		2,121		2,121		2,121	2,121
245	Telephone	2,556		3,058		6,300		6,300	4,000
252	Legal Services	60,324		62,917		105,000		100,000	85,000
254	Architectural/Engineering	4,205		22,317		25,000		25,000	25,000
258	Christmas Parade Expense	2,954		-		-		-	-
259	Other Professional Services	-		-		-		-	-
259.001	Other Prof Srv-Garden Club (Grant)	-		-		-		-	-
261	Repairs and Maint - Vehicle	32		39		1,000		1,000	1,000
	<b>Total Contractual Services</b>	<b>\$ 95,089</b>	<b>\$</b>	<b>112,883</b>	<b>\$</b>	<b>177,321</b>	<b>\$</b>	<b>172,321</b>	<b>\$ 158,221</b>
	<u>Supplies</u>								
311	Office Supplies	\$ 1,373	\$	1,014	\$	1,500	\$	1,500	\$ 1,500
312	Small Items of Equipment	835		2,391		3,500		3,500	3,500
326	Clothing and Uniforms	69		182		500		500	500
331	Gas, Oil, Diesel Fuel and Grease	418		228		1,500		1,500	1,500
340	Meeting Expenses	1,560		1,445		3,000		3,000	3,000
	<b>Total Supplies</b>	<b>\$ 4,255</b>	<b>\$</b>	<b>5,260</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>10,000</b>	<b>\$ 10,000</b>
	<u>Fixed Charges</u>								
533	Machinery & Equipment - Copier	\$ 1,831	\$	1,205	\$	1,500	\$	1,500	\$ 1,500
999	Additions to Fixed Assets	-		-		-		-	-
	<b>Total Fixed Charges</b>	<b>\$ 1,831</b>	<b>\$</b>	<b>1,205</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>	<b>\$ 1,500</b>
	<b>Total Board of Mayor and Aldermen</b>	<b>\$ 302,954</b>	<b>\$</b>	<b>226,252</b>	<b>\$</b>	<b>305,056</b>	<b>\$</b>	<b>305,056</b>	<b>\$ 283,147</b>

41510 Financial Administration Personnel

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017		2017-2018		2018-2019		2019-2020		
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget
111	Regular Employee Salaries	\$ 228,138	\$	218,838	\$	230,000	\$	230,000	\$	240,000
113	Salaries - Overtime	3,939		916		2,000		2,000		2,000
141	OASI Employers Share	17,370		15,511		18,000		18,000		18,500
142	Employee Health Insurance	31,109		46,958		48,500		48,500		47,000
143	Retirement - ING	1,419		-		-		-		-
143.001	Retirement - TCRS	10,980		11,663		12,750		12,750		12,750
144	Employee Dental Insurance	227		-		-		-		-
145	Employee Life Insurance	272		229		200		200		200
147	Unemployment Insurance	280		227		400		400		400
148	Education/Training/Travel/ Lodging	3,724		7,410		9,000		9,000		9,000
	<b>Total Personnel</b>	<b>\$ 297,458</b>	<b>\$</b>	<b>301,751</b>	<b>\$</b>	<b>320,850</b>	<b>\$</b>	<b>320,850</b>	<b>\$</b>	<b>329,850</b>
	<b>Contractual Services</b>									
211	Postage	\$ 3,734	\$	3,761	\$	5,000	\$	5,000	\$	5,000
221	Printing, Duplicating and Typing	5,065		6,952		6,000		5,100		6,000
231	Publication Formal and Legal Notice	412		386		1,000		1,000		1,000
239	Dues and Subscription	380		429		600		600		600
245	Telephone	597		568		1,000		1,000		1,000
253	Accounting/Auditing Services	14,409		18,413		20,000		21,017		25,000
255	Data Processing Support	23,615		26,084		30,000		30,000		30,000
259	Other Professional Services	-		-		-		-		-
261	Repairs and Maint - Vehicles	-		-		200		1,100		500
267	Repairs and Maint - Computer Equip	-		-		250		250		250
	<b>Total Contractual Services</b>	<b>\$ 48,212</b>	<b>\$</b>	<b>56,594</b>	<b>\$</b>	<b>64,050</b>	<b>\$</b>	<b>65,067</b>	<b>\$</b>	<b>69,350</b>
	<b>Supplies</b>									
311	Office Supplies	\$ 5,761	\$	5,674	\$	7,000	\$	7,000	\$	7,000
312	Small Items of Equipment	4,338		2,255		5,000		5,000		5,000
326	Clothing and Uniforms	-		66		300		300		300
331	Gas, Oil, Diesel Fuel and Grease	40		55		400		400		400
340	Meeting Expense	132		298		300		300		300
	<b>Total Supplies</b>	<b>\$ 10,271</b>	<b>\$</b>	<b>8,347</b>	<b>\$</b>	<b>13,000</b>	<b>\$</b>	<b>13,000</b>	<b>\$</b>	<b>13,000</b>
	<b>Fixed Charges</b>									
514	Professional Liability/Surety Bond	\$ 989	\$	989	\$	1,500	\$	1,500	\$	1,500
555	Bank Service Charges	-		-		-		-		-
	<b>Total Fixed Charges</b>	<b>\$ 989</b>	<b>\$</b>	<b>989</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
	<b>Capital</b>									
943	Vehicles	\$ -	\$	-	\$	-	\$	-	\$	-
947	Office Machinery & Equipment	-		5,287		-		-		-
999	Additions to Fixed Assets	-		-		-		-		-
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$</b>	<b>5,287</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
	<b>Total Financial Administration</b>	<b>\$ 356,930</b>	<b>\$</b>	<b>372,968</b>	<b>\$</b>	<b>399,400</b>	<b>\$</b>	<b>400,417</b>	<b>\$</b>	<b>413,700</b>

**41600 Information Systems**

**Personnel**

111	Regular Employee Salaries	\$ 61,630	\$	68,000	\$	68,000	\$	68,000	\$	69,360
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**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017		2017-2018		2018-2019		2018-2019		2019-2020	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
113	Salaries - Overtime	-		-		-		-		-	
141	OASI Employers Share	4,642		5,128		5,250		5,250		5,350	
142	Employee Health Insurance	4,093		5,295		5,250		5,250		5,650	
143.001	Retirement - TCRS	3,211		3,549		3,600		3,600		3,650	
144	Employee Dental Insurance	19		-		-		-		-	
145	Employee Life Insurance	53		45		30		30		40	
147	Unemployment Insurance	58		32		150		150		150	
148	Education/Training/Travel/ Lodging	989		5,054		4,000		4,000		4,000	
	<b>Total Personnel</b>	<b>\$ 74,695</b>	<b>\$</b>	<b>\$ 87,102</b>	<b>\$</b>	<b>\$ 86,280</b>	<b>\$</b>	<b>\$ 86,280</b>	<b>\$</b>	<b>\$ 88,200</b>	<b>\$</b>
	<b>Contractual Services</b>										
211	Postage	\$ -	\$	\$ -	\$	\$ 100	\$	\$ 100	\$	\$ 100	\$
221	Printing, Duplicating and Typing	-		-		50		50		50	
231	Publication Formal and Legal Notice	92		-		50		50		50	
239	Dues and Subscription	-		-		500		500		500	
245	Telephone	1,081		698		1,200		1,200		1,200	
255	Data Processing Support	14,067		18,089		35,000		35,000		30,000	
267	Repairs and Maint - Computer Equip	1,814		-		2,000		2,000		2,000	
	<b>Total Contractual Services</b>	<b>\$ 17,054</b>	<b>\$</b>	<b>\$ 18,787</b>	<b>\$</b>	<b>\$ 38,900</b>	<b>\$</b>	<b>\$ 38,900</b>	<b>\$</b>	<b>\$ 33,900</b>	<b>\$</b>
	<b>Supplies</b>										
311	Office Supplies	\$ 47	\$	\$ 351	\$	\$ 800	\$	\$ 800	\$	\$ 1,000	\$
312	Small Items of Equipment	891		2,672		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	
	<b>Total Supplies</b>	<b>\$ 962</b>	<b>\$</b>	<b>\$ 3,023</b>	<b>\$</b>	<b>\$ 5,300</b>	<b>\$</b>	<b>\$ 5,300</b>	<b>\$</b>	<b>\$ 5,500</b>	<b>\$</b>
	<b>Fixed Charges</b>										
533	Machinery & Equipment - Copier	\$ -	\$	\$ -	\$	\$ 50	\$	\$ 50	\$	\$ 50	\$
	<b>Total Fixed Charges</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ 50</b>	<b>\$</b>	<b>\$ 50</b>	<b>\$</b>	<b>\$ 50</b>	<b>\$</b>
	<b>Capital Outlay</b>										
943	Vehicles	\$ -	\$	\$ -	\$	\$ -	\$	\$ -	\$	\$ -	\$
944	Computer Equipment and Software	20,002		21,593		14,000		14,455		14,000	
949	Other Machinery & Equipment	-		-		-		-		-	
	<b>Total Capital Outlay</b>	<b>\$ 20,002</b>	<b>\$</b>	<b>\$ 21,593</b>	<b>\$</b>	<b>\$ 14,000</b>	<b>\$</b>	<b>\$ 14,455</b>	<b>\$</b>	<b>\$ 14,000</b>	<b>\$</b>
	<b>Total Information Systems</b>	<b>\$ 112,713</b>	<b>\$</b>	<b>\$ 130,505</b>	<b>\$</b>	<b>\$ 144,530</b>	<b>\$</b>	<b>\$ 144,985</b>	<b>\$</b>	<b>\$ 141,650</b>	<b>\$</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
41700 <u>Planning and Zoning</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 209,938	\$ 230,200	\$ 234,000	\$ 234,000	\$ 236,000
113	Salaries - Overtime	-	-	100	100	100
141	OASI Employers Share	15,613	17,298	18,000	18,000	18,100
142	Employee Health Insurance	9,192	11,833	17,500	17,500	20,600
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	10,786	11,907	12,500	12,500	12,500
144	Employee Dental Insurance	160	-	-	-	-
145	Employee Life Insurance	261	217	400	400	200
147	Unemployment Insurance	294	180	400	400	400
148	Education/Training/Travel/ Lodging	2,352	2,857	4,000	4,000	4,000
	Total Personnel	<u>\$ 248,596</u>	<u>\$ 274,493</u>	<u>\$ 286,900</u>	<u>\$ 286,900</u>	<u>\$ 291,900</u>
<u>Contractual Services</u>						
211	Postage	\$ 140	\$ 74	\$ 400	\$ 400	\$ 400
221	Printing, Duplicating and Typing	361	288	400	400	400
231	Publication Formal and Legal Notice	1,040	1,158	1,500	1,500	2,000
234	Manuals and Code Updates	-	1,656	500	500	500
239	Dues and Subscription	4,045	3,750	4,500	4,500	4,500
245	Telephone	2,551	2,361	2,800	2,800	2,800
259	Other Professional Service	18,971	27,825	30,000	26,000	28,000
261	Repairs and Maint - Vehicles	570	304	1,400	1,400	1,400
	Online SDS Management	-	-	-	-	2,000
	Total Contractual Services	<u>\$ 27,678</u>	<u>\$ 37,416</u>	<u>\$ 41,500</u>	<u>\$ 37,500</u>	<u>\$ 42,000</u>
<u>Supplies</u>						
311	Office Supplies	\$ 665	\$ 786	\$ 800	\$ 800	\$ 800
312	Small Items of Equipment	1,433	271	2,000	2,000	2,000
326	Clothing and Uniforms	364	574	600	600	600
329	Other Operating Supplies	136	-	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	1,823	2,339	3,000	3,000	3,000
334	Tires and Tubes	-	577	1,500	1,500	1,500
340	Meeting Expenses	211	241	400	400	400
341	City Cemetery Expense	-	-	100	100	100
	Total Supplies	<u>\$ 4,632</u>	<u>\$ 4,789</u>	<u>\$ 8,600</u>	<u>\$ 8,600</u>	<u>\$ 8,600</u>
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	\$ 1,017	\$ 4,825	\$ 1,000	\$ 14,000	\$ 3,000
	Total Fixed Charges	<u>\$ 1,017</u>	<u>\$ 4,825</u>	<u>\$ 1,000</u>	<u>\$ 14,000</u>	<u>\$ 3,000</u>
<u>Capital Outlay</u>						
943	Vehicles	\$ 15,500	\$ -	\$ -	\$ -	\$ -
999	Additions to Fixed Assets	-	-	-	-	-
	Total Capital Outlay	<u>\$ 15,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Planning and Zoning	<u>\$ 297,423</u>	<u>\$ 321,522</u>	<u>\$ 338,000</u>	<u>\$ 347,000</u>	<u>\$ 345,500</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017		2017-2018		2018-2019		2018-2019		2019-2020	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
41800	General Government and Buildings										
	Personnel										
143	Retirement Expense	\$ 150	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
149	Other Employee Benefits	31,511	17,698	17,698	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	Total Personnel	\$ 31,661	\$ 17,698	\$ 17,698	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
	Contractual Services										
216	Radio and Cable Services	\$ 1,353	\$ 1,270	\$ 1,270	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
241	Electric	30,000	44,221	44,221	62,000	62,000	62,000	62,000	62,000	65,000	65,000
241.001	DREMC-Electric Substation	52,154	30,000	30,000	-	-	30,000	30,000	30,000	30,000	30,000
242	Water	9,024	6,859	6,859	8,200	8,200	8,200	8,200	8,200	10,000	10,000
244	Gas	11,824	16,611	16,611	22,000	22,000	22,000	22,000	22,000	22,000	22,000
245	Telephone	44,871	44,639	44,639	40,000	40,000	40,000	40,000	40,000	45,000	45,000
251	Medical Services	5,740	8,080	8,080	12,000	12,000	12,000	12,000	12,000	12,000	12,000
258	Census 2020 Expense	-	-	-	-	-	-	-	-	15,000	15,000
259	Other Professional Service	2,497	5,395	5,395	10,000	10,000	10,000	10,000	10,000	10,000	10,000
266	Repairs and Maint - Buildings	21,178	13,995	13,995	30,000	30,000	30,000	30,000	30,000	30,000	30,000
292	Janitorial Services	20,845	20,845	20,845	35,000	35,000	35,000	35,000	35,000	35,000	35,000
	Total Contractual Services	\$ 199,486	\$ 191,914	\$ 191,914	\$ 221,200	\$ 221,200	\$ 251,200	\$ 251,200	\$ 251,200	\$ 276,000	\$ 276,000
	Supplies										
311	Office Supplies	\$ 421	\$ 1,794	\$ 1,794	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	2,099	2,859	2,859	3,500	3,500	3,500	3,500	3,500	3,500	3,500
	Total Supplies	\$ 2,520	\$ 4,654	\$ 4,654	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
	Fixed Charges										
511	General Liability	\$ 86,385	\$ 88,962	\$ 88,962	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
515	Workers Compensation Insurance	210,917	178,831	178,831	180,000	180,000	228,500	228,500	228,500	230,000	230,000
521	Building Insurance	-	-	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500
533	Machinery/Equip - Copier	-	89	89	2,000	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	3,500
533.003	Machinery/Equip - Postage Machine	1,644	2,072	2,072	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Total Fixed Charges	\$ 298,946	\$ 269,954	\$ 269,954	\$ 295,000	\$ 295,000	\$ 343,500	\$ 343,500	\$ 343,500	\$ 345,000	\$ 345,000
	Capital Outlay										
948	Westwood Grant Expenses	\$ 12,331	\$ 5,626	\$ 5,626	\$ 78,268	\$ 78,268	\$ 78,268	\$ 78,268	\$ 78,268	\$ -	\$ -
948.001	CDBG Grant (Drainage) Expense	91,665	-	-	-	-	-	-	-	-	-
948.002	Spring House Repairs	2,820	-	-	-	-	-	-	-	-	-
948.004	Transportation Plan-TDOT	4,175	12,873	12,873	39,710	39,710	39,710	39,710	39,710	-	-
948.005	Phase VII Project	528	-	-	-	-	-	-	-	-	-
948.006	TDOT Signalization Project	4,943	939	939	-	-	835	835	835	212,000	212,000
948.007	TDOT Widening Project	19,092	5,982	5,982	120,022	120,022	120,022	120,022	120,022	110,733	110,733
948.008	Food & Shelter Grant	750	-	-	-	-	-	-	-	-	-
948.009	Downtown Revitalization	-	28,916	28,916	-	-	-	-	-	-	-
948.01	Site Development Grant (MIP)	-	146,698	146,698	157,360	157,360	157,360	157,360	157,360	-	-
948.011	Transportation Grant w/ Tullahoma	-	-	-	5,000	5,000	5,000	5,000	5,000	-	-
948.012	THDA Home Grant Expense	-	-	-	-	-	125,196	125,196	125,196	376,354	376,354
948.013	STP Grant Projects	-	-	-	-	-	-	-	-	1,063,640	1,063,640
999	Additions to Fixed Assets	-	-	-	-	-	-	-	-	-	-
	Total Capital Outlay	\$ 136,304	\$ 201,034	\$ 201,034	\$ 400,360	\$ 400,360	\$ 526,391	\$ 526,391	\$ 526,391	\$ 1,762,727	\$ 1,762,727

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017		2017-2018		2018-2019		2018-2019		2019-2020	
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Original Budget	Estimated Budget	Approved Budget	Approved Budget
	Total General Government and Build	\$ 668,917	\$ 685,254	\$ 965,060	\$ 1,169,591	\$ 2,432,227					
42100	<u>Police</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 1,560,008	\$ 1,607,278	\$ 1,714,000	\$ 1,714,000	\$ 1,771,000					
113	Salaries - Overtime	77,626	93,787	84,000	84,000	85,000					
120	ARRA Salaries	-	-	-	-	-					
121	ARRA Employer FICA	-	-	-	-	-					
122	ARRA Benefits	-	-	-	-	-					
135	Holiday	55,902	53,305	66,000	66,000	70,000					
141	OASI Employers Share	122,701	126,714	143,000	143,000	147,500					
142	Employee Health Insurance	228,495	301,592	304,000	304,000	364,500					
143	Retirement - ING	29,092	25,202	33,000	33,000	33,500					
143.001	Retirement - TCRS	63,908	71,854	83,500	83,500	84,300					
144	Employee Dental Insurance	1,539	-	-	-	-					
145	Employee Life Insurance	2,220	1,748	1,500	1,500	1,450					
147	Unemployment Insurance	1,926	1,308	3,500	3,500	3,500					
148	Education/Training/Travel/ Lodging	14,413	15,694	19,000	19,000	17,000					
148.001	Education and Training SWAT Team	1,222	-	-	-	-					
	Total Personnel	\$ 2,159,052	\$ 2,298,482	\$ 2,451,500	\$ 2,451,500	\$ 2,577,750					
	<u>Contractual Services</u>										
211	Postage	\$ 448	\$ 367	\$ 650	\$ 650	\$ 650					
213	Automobile Licenses and Title	122	160	350	350	350					
216	Radio and TV Services	1,479	2,355	2,000	2,000	1,800					
221	Printing, Duplicating and Typing	594	610	700	700	600					
231	Legal Advertisement	567	728	600	600	600					
239	Dues and Subscription	495	560	500	500	400					
245	Telephone	8,039	7,462	9,000	9,000	9,000					
256	Information System Support	14,771	11,570	17,000	16,118	17,000					
261	Repairs and Maint - Vehicles	35,860	31,368	35,000	35,783	38,000					
267	Repairs and Maint - Computer Equip	21	-	200	200	200					
269	Repairs and Maint - Other	115	280	400	400	200					
	Total Contractual Services	\$ 62,511	\$ 55,460	\$ 66,400	\$ 66,301	\$ 68,800					

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Supplies</u>						
311	Office Supplies	\$ 6,386	\$ 5,221	\$ 4,500	\$ 5,330	\$ 6,000
311.001	Office Supplies-SOR	150	250	350	350	350
311.002	Office Supplies - Court Supplies	-	-	-	-	-
312	Small Items of Equip	16,433	20,824	19,000	19,052	19,000
312.001	Small Items of Equip - Police Vehicle	-	-	-	-	-
323.001	Trustee Expenses	263	-	400	400	200
323.002	Community Policing Expense	27,573	28,583	34,000	36,437	34,000
326	Clothing and Uniforms	8,367	9,035	10,500	10,500	10,500
327	Firearm Supplies	5,250	5,005	6,500	6,500	6,500
329	Other Operating Supplies	3,767	3,609	4,500	4,500	4,500
330	Small Equipment for Officers	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	45,338	53,624	70,000	70,000	65,000
334	Tires and Tubes	4,235	4,852	6,000	6,000	6,000
	Total Supplies	\$ 117,762	\$ 131,003	\$ 155,750	\$ 159,069	\$ 152,050
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	\$ 439	\$ 497	\$ 1,800	\$ 1,800	\$ 1,800
	Total Fixed Charges	\$ 439	\$ 497	\$ 1,800	\$ 1,800	\$ 1,800
<u>Capital Outlay</u>						
943	Vehicles	\$ 16,950	\$ -	\$ -	\$ -	\$ -
944	Computer Equipment and Software	26,907	12,947	18,000	18,000	18,000
999	Additions to Capital Assets	-	-	-	-	-
	Total Capital Outlay	\$ 43,857	\$ 12,947	\$ 18,000	\$ 18,000	\$ 18,000
	Total Police	\$ 2,383,621	\$ 2,498,389	\$ 2,693,450	\$ 2,696,670	\$ 2,818,400

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
42200	<u>Fire</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,236,988	\$ 1,255,365	\$ 1,270,000	\$ 1,270,000	\$ 1,331,000
113	Salaries - Overtime	98,656	101,836	85,000	100,000	90,000
135	Holiday	53,878	55,058	55,000	55,000	60,000
141	OASI Employers Share	100,344	100,851	108,000	108,000	114,500
142	Employee Health Insurance	180,342	229,296	235,750	235,750	239,100
143	Retirement - ING	13,526	16,462	20,000	20,000	21,750
143.001	Retirement - TCRS	61,633	64,502	70,000	70,000	71,000
144	Employee Dental Insurance	1,283	-	-	-	-
145	Employee Life Insurance	1,885	1,484	1,200	1,200	1,200
147	Unemployment Insurance	1,493	1,062	4,750	4,750	4,750
148	Education/Training/Travel/ Lodging	12,754	16,120	15,000	17,500	16,000
	Total Personnel	\$ 1,762,782	\$ 1,842,035	\$ 1,864,700	\$ 1,882,200	\$ 1,949,300
	<u>Contractual Services</u>					
211	Postage	\$ 17	\$ 86	\$ 150	\$ 150	\$ 150
216	Radio and TV Services	4,540	4,034	4,500	4,500	4,500
221	Printing, Duplicating and Typing	218	-	150	-	150
221.002	Calendar Expense	-	-	-	-	-
221.001	Nat. Fire Safety Council	-	-	-	-	-
231	Publication and Legal Notices	695	1,330	200	350	300
236	Public Relations (Advertising)	3,240	8,070	1,500	1,500	1,500
239	Dues and Subscription	1,030	1,280	2,000	2,000	2,000
245	Telephone	7,071	6,419	7,040	7,040	7,040
261	Repairs and Maint - Vehicles	23,011	23,120	30,000	30,000	32,000
266	Repairs and Maint - Buildings	8,177	12,560	12,000	7,500	12,000
266.001	Repairs & Maint - Bldgs (HVAC)	175	483	1,050	1,050	1,050
269	Repairs and Maint - Other	1,375	45	1,000	1,000	1,000
271	Reserve Firemen	-	470	3,000	420	3,000
	Total Contractual Services	\$ 49,549	\$ 57,896	\$ 62,590	\$ 55,510	\$ 64,690
	<u>Supplies</u>					
311	Office Supplies	\$ 641	\$ 699	\$ 800	\$ 800	\$ 800
312	Small Items of Equipment	17,402	23,955	20,000	20,000	25,000
322	Chemical, Lab and Medical Supplies	1,399	2,205	4,000	1,000	4,000
323.001	Trustees Expenses	-	-	-	-	-
324	Household and Janitorial Supplies	3,032	5,272	3,000	5,000	3,000
326	Clothing and Uniforms	10,257	12,291	20,000	19,645	22,500
326.001	Clothing and Uniforms - PPE Turno	33,916	10,348	30,000	26,580	30,000
328	Educational Supplies (Fire Preventic	1,924	1,569	2,500	2,500	2,500
329	Other Operating Supplies	13,973	16,154	15,000	15,000	20,000
331	Gas, Oil, Diesel Fuel and Grease	9,768	11,410	13,000	13,000	13,000
334	Tires and Tubes	2,235	2,172	3,000	3,000	10,000
344	Safety Supplies	542	362	1,000	1,000	1,000
	Total Supplies	\$ 95,089	\$ 86,436	\$ 112,300	\$ 107,525	\$ 131,800
	<u>Fixed Charges</u>					
533	Machinery and Equipment - Copier	\$ 663	\$ 609	\$ 1,000	\$ 1,000	\$ 1,000
571	Inspections/Testing	4,069	6,229	13,000	13,000	13,000

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2020

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
	Total Fixed Charges	\$ 4,732	\$ 6,837	\$ 14,000	\$ 14,000	\$ 14,000
	<u>Capital Outlay</u>					
941	General Purpose Machinery and Eq \$	-	-	-	-	-
966	Capital Repairs/Maint	-	-	-	-	-
999	Additions to Fixed Assets	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fire	\$ 1,912,152	\$ 1,993,205	\$ 2,053,590	\$ 2,059,235	\$ 2,159,790

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
43100	<u>Public Works</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 703,920	\$ 788,970	\$ 785,000	\$ 755,000	\$ 762,000
113	Salaries - Overtime	28,899	32,649	20,000	20,000	20,000
141	OASI Employers Share	50,933	56,967	62,000	62,000	60,000
142	Employee Health Insurance	89,005	156,193	165,500	165,500	178,000
143	Retirement - ING	10,999	12,151	12,000	12,000	9,000
143.001	Retirement - TCRS	28,215	32,003	33,750	33,750	38,000
144	Employee Dental Insurance	723	-	-	-	-
145	Employee Life Insurance	958	874	945	945	700
147	Unemployment Insurance	1,265	692	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	2,911	1,635	4,000	4,000	4,000
	<b>Total Personnel</b>	<b>\$ 917,828</b>	<b>\$ 1,082,134</b>	<b>\$ 1,084,695</b>	<b>\$ 1,054,695</b>	<b>\$ 1,073,200</b>
	<u>Contractual Services</u>					
211	Postage	\$ 519	\$ 367	\$ 900	\$ 900	\$ 900
213	Automobile Licenses and Title	59	36	150	150	150
216	Radio and TV Services	3,947	47,512	5,000	2,000	5,000
231	Publication/Formal Ads	1,097	533	1,200	1,200	1,200
239	Dues and Subscriptions	240	90	200	200	200
242	Water	2,725	2,672	3,000	3,000	3,000
245	Telephone	4,394	3,823	10,500	5,100	7,000
247	Street Lighting	225,225	204,836	250,000	250,000	250,000
251	Veterinary Services	1,077	1,279	2,000	2,000	2,000
255	Data Processing	-	-	-	-	-
259	Other Professional Services	6,876	1,685	7,000	7,000	7,000
261	Repairs and Maint - Vehicles	24,868	30,631	26,000	31,000	27,000
262	Repairs and Maint - Other Machiner	16,306	14,988	20,000	20,000	20,000
264	Repairs and Maint - Traffic Lighting	9,074	11,323	20,000	15,000	20,000
266	Repairs and Maint - Buildings	10,155	9,692	10,000	11,000	20,000
268	Repairs and Maint - Roads and Stre	2,988	2,256	10,000	10,000	10,000
	<b>Total Contractual Services</b>	<b>\$ 309,550</b>	<b>\$ 331,723</b>	<b>\$ 365,950</b>	<b>\$ 358,550</b>	<b>\$ 373,450</b>
	<u>Supplies</u>					
311	Office Supplies	\$ 1,983	\$ 2,844	\$ 4,000	\$ 4,000	\$ 4,000
312	Small Items of Equipment	16,048	10,719	15,000	15,000	26,000
322	Chemical, Lab and Medical Supplies	10,752	10,069	10,000	10,000	10,000
323.001	Trustee Expenses	9,158	10,759	13,500	20,900	13,500
324	Household and Janitorial Supplies	4,323	4,793	4,000	6,000	4,000
326	Clothing and Uniforms	12,059	14,786	21,000	21,000	21,000
331	Gas, Oil, Diesel Fuel and Grease	49,443	53,797	55,000	55,000	55,000
334	Tires and Tubes	4,601	7,606	12,000	12,000	10,000
342	Sign Parts and Supplies	17,462	19,811	20,000	20,000	20,000
343	Salt Purchase	10,946	8,721	15,000	15,000	15,000
344	Safety Supplies	3,543	1,968	7,000	5,000	7,000
	<b>Total Supplies</b>	<b>\$ 140,318</b>	<b>\$ 145,875</b>	<b>\$ 176,500</b>	<b>\$ 183,900</b>	<b>\$ 185,500</b>
	<u>Building Materials</u>					
421	Guardrails	\$ -	\$ 5,700	\$ 5,000	\$ 5,750	\$ 5,000
451	Crushed Stone	12,161	11,376	15,000	15,000	15,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
455	Tile and Pipe	17,034	27,545	25,000	26,138	25,000
471	Asphalt and Asphalt Filler	9,777	10,547	15,000	15,000	15,000
	<b>Total Building Materials</b>	<b>\$ 38,972</b>	<b>\$ 55,169</b>	<b>\$ 60,000</b>	<b>\$ 61,888</b>	<b>\$ 60,000</b>
	<b>Fixed Charges</b>					
533	Machinery and Equip - Copier	\$ 407	\$ 533	\$ 6,000	\$ 6,000	\$ 6,000
	<b>Total Fixed Charges</b>	<b>\$ 407</b>	<b>\$ 533</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
	<b>Capital Outlay</b>					
931	Roads, Street, and Parking	\$ -	\$ -	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	199,820	411,508	350,000	350,000	300,000
931.002	Street Striping	14,833	28,363	75,000	75,000	35,000
933	Sidewalks	7,700	-	-	-	10,000
	Transition Plan Repairs	-	-	-	-	10,000
939	Bridge Repairs	-	-	-	-	-
943	Vehicles	13,500	-	-	-	-
949	Other Machinery and Equipment	151,262	-	-	-	-
960	Capital Repairs - Street Lights	9,981	1,132	-	-	-
999	Additions to Capital Assets	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 397,096</b>	<b>\$ 441,003</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 355,000</b>
	<b>Total Public Works</b>	<b>\$ 1,804,171</b>	<b>\$ 2,056,437</b>	<b>\$ 2,118,145</b>	<b>\$ 2,090,033</b>	<b>\$ 2,053,150</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017		2017-2018		2018-2019		2019-2020		
		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	\$	9,000
720.003	Coffee County Child Care Center	2,500		2,500		3,000		3,000		3,000
720.005	South Central Human Resources	1,515		1,515		1,515		1,515		1,616
720.006	Coffee County Library	12,000		12,000		12,500		12,500		12,500
720.007	Coffee County Senior Center	5,000		5,000		8,500		8,500		8,500
720.008	Manchester Senior Center	3,000		3,000		-		-		-
720.010	Keep Coffee County Beautiful	-		-		-		-		-
720.011	Manchester/Coffee County Confere	203,100		185,126		126,000		126,000		135,000
720.013	Coffee County Children's Advocacy	6,500		6,500		6,500		6,500		6,500
720.014	TN Backroads Heritage	1,000		1,000		-		-		-
720.015	South Central TN Development Dist	-		-		-		-		-
720.018	Chamber of Commerce	7,000		7,000		5,000		5,000		10,000
720.019	CASA	-		-		-		-		-
720.020	Coffee County Historical Society	5,000		5,000		5,000		5,000		5,000
720.021	Coffee County DAV	-		250		-		-		-
720.022	Haven of Hope	-		7,000		5,000		5,000		5,000
	Total Contributions to Other Agencies	\$ 255,615	\$	244,891	\$	182,015	\$	182,015	\$	196,116
	Total Expenditures	\$ 8,106,496	\$	8,541,424	\$	9,211,246	\$	9,407,002	\$	10,855,680
	Other Uses									
51620	Operating Transfers									
762	Transfer to Sanitation	\$ 60,000	\$	70,000	\$	173,079	\$	173,079	\$	50,000
763	Transfer to Recreation Fund	1,055,911		557,500		520,351		520,351		700,000
764	Transfer to General Purpose Schoc	1,678,467		1,858,467		1,858,467		1,858,467		1,858,467
765	Transfer to Debt Service Fund	1,708,365		1,412,152		1,575,549		1,425,549		1,417,049
765.001	Transfer to Debt Service-Leave	25,500		25,500		25,500		25,500		25,500
767	Transfer to Tourism Fund	-		18,250		-		-		-
768	Transfer to Capital Equipment	-		715,000		158,000		679,161		-
	Total Other Uses	\$ 4,528,243	\$	4,656,869	\$	4,310,946	\$	4,682,107	\$	4,051,016
	Total Expenditures and Other Uses	\$ 12,634,739	\$	13,198,293	\$	13,522,192	\$	14,089,109	\$	14,906,696
	Revenues and Other Sources Over (Under)									
	Expenditures and Other Uses	\$ 568,771	\$	71,446	\$	(799,153)	\$	(1,038,270)	\$	(585,069)
	Estimated Beginning Fund Balance Jt	5,754,007		6,270,327		6,341,773		6,341,773		5,303,503
	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		-		-		-		-
	Unassigned Fund Balance	6,190,327		6,261,773		5,462,620		5,223,503		4,638,434
	Estimated Ending Fund Balance June	\$ 6,270,327	\$	6,341,773	\$	5,542,620	\$	5,303,503	\$	4,718,434

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Sanitation Fund 260**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 99,554	\$ 109,939	\$ 105,000	\$ 105,000	\$ 105,000
34412	Solid Waste Residential Collection	276,412	280,555	275,000	275,000	275,000
34415	Solid Waste Debris Pickup	19,746	14,523	20,000	20,000	23,000
34423	Solid Waste Surcharge - General	626,604	656,675	600,000	600,000	620,000
34440	Refuse Recycling Charges	33,030	26,846	30,000	30,000	30,000
36999	Miscellaneous Revenue	963	963	3,000	3,000	3,000
	Total Current Services	<u>\$ 1,056,309</u>	<u>\$ 1,089,501</u>	<u>\$ 1,033,000</u>	<u>\$ 1,033,000</u>	<u>\$ 1,056,000</u>
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 60,000	\$ 70,000	\$ 173,079	\$ 173,079	\$ 50,000
36999	Miscellaneous Revenues	-	-	-	-	-
	Total Other Revenue	<u>\$ 60,000</u>	<u>\$ 70,000</u>	<u>\$ 173,079</u>	<u>\$ 173,079</u>	<u>\$ 50,000</u>
	Total Revenues and Other Sources	<u>\$ 1,116,309</u>	<u>\$ 1,159,501</u>	<u>\$ 1,206,079</u>	<u>\$ 1,206,079</u>	<u>\$ 1,106,000</u>
<u>Expenditures</u>						
43200	<u>Sanitation Services</u>					
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 213,241	\$ 268,801	\$ 285,000	\$ 285,000	\$ 274,000
113	Salaries - Overtime	6,356	5,522	10,000	10,000	10,000
141	OASI Employers Share	16,799	20,986	23,000	23,000	22,000
142	Health Insurance	70,096	67,864	60,000	60,000	65,000
143	Retirement - ING	1,506	1,559	4,341	4,341	3,000
143.001	Retirement - TCRS	6,611	9,115	12,227	12,227	12,000
144	Employee Dental Insurance	267	-	-	-	-
145	Employee Life Insurance	401	323	252	252	255
146	Worker's Compensation	9,000	-	9,000	9,000	9,000
147	Unemployment Insurance	59	236	500	500	500
	Total Personnel	<u>\$ 324,336</u>	<u>\$ 374,405</u>	<u>\$ 404,320</u>	<u>\$ 404,320</u>	<u>\$ 395,755</u>
<u>Contractual Services</u>						
261	Repairs and Maint - Vehicles	\$ 17,857	\$ 15,701	\$ 25,000	\$ 25,000	\$ 25,000
262	Repairs and Maint - Other Machinery	257	5,837	20,000	20,000	20,000
293	Recycle Containers/Cardboard	1,858	942	12,000	12,000	12,000
294	Brush Disposal	40,582	26,198	35,000	35,000	35,000
295	Landfill Services	650,508	619,500	650,000	650,000	650,000
	Total Contractual Services	<u>\$ 711,062</u>	<u>\$ 668,178</u>	<u>\$ 742,000</u>	<u>\$ 742,000</u>	<u>\$ 742,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

Schedule D-1

**City of Manchester, Tennessee**  
**Sanitation Fund 260**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 858	\$ 242	\$ 10,000	\$ 10,000	\$ 2,000
331	Gas, Oil, Diesel Fuel and Grease	2,184	7,405	35,000	35,000	20,000
334	Tires, Tubes, ETC.	8,039	3,235	8,000	8,000	8,000
511	General Liability	2,000	-	2,500	2,500	2,500
	Total Supplies	<u>\$ 13,081</u>	<u>\$ 10,882</u>	<u>\$ 55,500</u>	<u>\$ 55,500</u>	<u>\$ 32,500</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>\$ 1,048,479</u>	<u>\$ 1,053,466</u>	<u>\$ 1,201,820</u>	<u>\$ 1,201,820</u>	<u>\$ 1,170,255</u>
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ 56,626	\$ 56,626	\$ 33,895	\$ 33,895	\$ 35,000
	Transfer to Capital Equipment Fund	-	-	-	-	-
	Total Transfers	<u>\$ 56,626</u>	<u>\$ 56,626</u>	<u>\$ 33,895</u>	<u>\$ 33,895</u>	<u>\$ 35,000</u>
	Total Expenditures and Other Sources	<u>\$ 1,105,105</u>	<u>\$ 1,110,092</u>	<u>\$ 1,235,715</u>	<u>\$ 1,235,715</u>	<u>\$ 1,205,255</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 11,204	\$ 49,409	\$ (29,636)	\$ (29,636)	\$ (99,255)
	Estimated Beginning Fund Balance July 1	\$ 146,108	\$ 157,312	\$ 206,721	\$ 206,721	\$ 177,085
	Estimated Ending Fund Balance June 30	<u>\$ 157,312</u>	<u>\$ 206,721</u>	<u>\$ 177,085</u>	<u>\$ 177,085</u>	<u>\$ 77,830</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 252,240	\$ 267,860	\$ 200,000	\$ 200,000	\$ 225,000
	Total Local Taxes	\$ 252,240	\$ 267,860	\$ 200,000	\$ 200,000	\$ 225,000
<u>Intergovernmental</u>						
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ 8,000
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	-	20,000	25,000	25,000	-
33493	Greenway Extention Phase V	-	-	-	-	-
33494	Comm Foundation Grant	5,500	-	-	5,317	-
33495	Transfer from EEBG Grant	-	-	-	-	-
33496	Transfer from Diabetes Grant	-	-	-	-	-
33497	Diabetes Grant 2	-	-	-	-	-
33498	LPRF Grant (Soccer Complex)	-	105,000	80,000	60,000	336,000
33499	LPRF Grant (Soccer Complex)-Park Partners	-	35,000	-	-	15,000
33500	LPRF Grant (Soccer Complex)-InKind	-	-	-	-	70,000
33501	Diabetes Grant B	-	-	-	-	-
33502	Diabetes Grant A	-	-	-	-	-
33503	Diabetes Grant A-InKind	-	-	-	-	-
33504	Tennis Court Grant	-	15,000	-	-	-
33505	Diabetes Bike Grant	15,000	13,766	-	1,234	-
33506	Soccer Complex Electric Grant	-	57,607	-	-	-
33507	Commit to Health Grant	-	-	-	5,000	-
33508	Dog Park Dash Grant	-	-	-	30,000	-
33509	Forestry Grant	-	-	-	-	-
	Total Intergovernmental	\$ 20,500	\$ 260,373	\$ 105,000	\$ 126,551	\$ 429,000
<u>Charges for Current Services</u>						
34723	Swimming Lesson Charges	\$ 41,206	\$ 44,150	\$ 44,000	\$ 44,000	\$ 53,000
34724	Pool Rental	31,735	37,800	35,000	35,000	36,000
34742	Activity Fees	24,803	19,393	19,000	24,065	31,000
34743	Day Camp Charges	43,127	38,653	46,000	46,000	43,000
34744	Fireworks	-	-	2,000	2,000	2,000
34745	Park and Recreation Concessions	62,750	59,760	60,000	60,000	60,000
34746	ADA Wright Center - Rental	12,562	14,067	14,000	14,000	13,000
34747	Shelter Rentals	4,130	3,397	4,700	4,700	3,600
34771	Membership and Dues - Yearly Passes	593,695	581,083	600,000	600,000	595,000
34772	Membership and Dues - Monthly Passes	19,242	18,166	20,000	20,000	19,000
34773	Membership and Dues - Daily Passes	175,796	189,732	180,000	180,000	170,000
34774	Recreation Complex Concessions	97,647	89,941	85,000	85,000	90,000
34777	Athletic League	8,886	22,680	20,000	20,000	28,000
34779	Silver and Fit	5,483	4,181	5,000	5,000	5,000
34781	Sponsorships	17,443	15,414	20,000	20,000	20,000
34782	Christmas Parade Sponsorships	-	1,750	2,000	3,400	2,000
34792	Meeting Room Rental	15,922	21,384	22,000	22,000	23,000
	Total Charges for Current Services	\$ 1,154,427	\$ 1,161,550	\$ 1,178,700	\$ 1,185,165	\$ 1,193,600

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Other Revenues</u>						
36330	Sale of Equipment	\$ 4,995	\$ 3,563	\$ 5,000	\$ 5,000	\$ 5,000
36350	Insurance Recovery	-	-	-	-	-
36715	Contribution-Painting of Rec Center	6,711	-	-	-	-
36720	Contributions-Organizations	-	-	-	-	-
36999	Miscellaneous Revenues	11,829	3,994	13,000	13,000	14,000
37000	Sale of Fixed Assets	-	-	-	-	-
	Total Other Revenues	<u>\$ 23,535</u>	<u>\$ 7,557</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 19,000</u>
	Total Revenues	\$ 1,450,702	\$ 1,697,341	\$ 1,501,700	\$ 1,529,716	\$ 1,866,600
<u>Other Sources</u>						
39100	Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
39110	Transfer from General Fund	1,055,911	557,500	520,351	520,351	700,000
39120	Transfer from Tourism	-	-	-	-	-
	Total Other Sources	<u>\$ 1,055,911</u>	<u>\$ 557,500</u>	<u>\$ 520,351</u>	<u>\$ 520,351</u>	<u>\$ 700,000</u>
	Total Revenue and Other Sources	<u>\$ 2,506,613</u>	<u>\$ 2,254,841</u>	<u>\$ 2,022,051</u>	<u>\$ 2,050,067</u>	<u>\$ 2,566,600</u>

**City of Manchester, Tennessee**  
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**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>44410 Recreation Administration</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 146,243	\$ 154,930	\$ 154,950	\$ 154,950	\$ 159,000
113	Salaries-Overtime	-	86	500	500	500
141	OASI Employers Share	10,782	10,957	12,000	12,000	12,200
142	Employee Health Insurance	20,004	24,025	24,000	24,000	26,000
143	Retirement - ING	681	946	3,000	3,000	3,000
143	Retirement - TCRS	5,837	6,083	6,250	6,250	6,300
144	Employee Dental Insurance	185	-	-	-	-
145	Employee Life Insurance	196	168	115	115	120
147	Unemployment Insurance	144	96	550	550	550
148	Education/Training/Travel/ Lodging	3,433	3,627	4,500	2,670	4,000
	Total Personnel	<u>\$ 187,505</u>	<u>\$ 200,918</u>	<u>\$ 205,865</u>	<u>\$ 204,035</u>	<u>\$ 211,670</u>
<u>Contractual Services</u>						
211	Postage	\$ 315	\$ 61	\$ 500	\$ 500	\$ 500
221	Printing, Duplicating and Typing	305	1,938	1,000	1,206	1,000
231	Publication Formal/Legal Notices	1,901	2,441	2,000	1,794	2,000
239	Dues and Subscription	2,262	1,470	2,500	2,500	2,500
240	Bank, Credit Card, Fines, & Fees	7,792	10,092	5,000	6,830	5,000
	Total Contractual Services	<u>\$ 12,575</u>	<u>\$ 16,002</u>	<u>\$ 11,000</u>	<u>\$ 12,830</u>	<u>\$ 11,000</u>
<u>Supplies</u>						
311	Office Supplies and Materials	\$ 1,939	\$ 1,466	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	-	144	500	500	500
326	Clothing and Uniforms	-	123	-	-	-
	Total Supplies	<u>\$ 1,939</u>	<u>\$ 1,733</u>	<u>\$ 2,500</u>	<u>\$ 2,500</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>\$ 202,019</u>	<u>\$ 218,652</u>	<u>\$ 219,365</u>	<u>\$ 219,365</u>	<u>\$ 225,170</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 186,943	\$ 211,032	\$ 217,000	\$ 217,000	\$ 224,500
113	Salaries - Overtime	4,708	5,098	4,000	4,000	5,000
121	Wages - Part-Time	254,706	249,954	230,000	230,000	250,000
141	OASI Employers Share	32,705	34,637	35,000	35,000	37,000
142	Employee Health Insurance	22,179	35,923	35,000	35,000	44,250
143	Retirement - ING	-	-	-	-	-
143	Retirement - TCRS	9,323	11,217	12,000	12,000	12,200
144	Employee Dental Insurance	121	-	-	-	-
145	Employee Life Insurance	270	278	227	227	230
146	Worker's Compensation	20,756	10,000	10,000	21,690	21,690
147	Unemployment Insurance	1,191	1,300	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	4,392	5,464	4,000	4,000	3,500
	Total Personnel	<u>\$ 537,294</u>	<u>\$ 564,903</u>	<u>\$ 548,727</u>	<u>\$ 560,417</u>	<u>\$ 599,870</u>
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,410	\$ 1,366	\$ 3,500	\$ 1,550	\$ 1,500
241	Electric	243,877	257,317	255,000	255,000	275,000
242	Water	24,946	24,022	23,000	23,000	25,000
244	Gas	66,949	76,054	60,000	67,000	75,000
245	Telephone	3,692	4,055	3,700	5,050	4,500
255	Data Processing Support	8,297	15,574	12,000	10,650	12,000
258	Christmas Parade Expense	-	3,717	5,000	5,000	5,000
261	Repairs and Maint - Vehicles	1,272	-	1,500	1,500	1,500
262	Repairs and Maint - Other Machinery	48,622	34,817	40,000	40,000	40,000
263	Repairs and Maint - Office Equip	3,064	93	4,000	4,000	4,000
265	Repairs and Maint - Grounds	1,291	2,483	5,000	5,000	5,000
266	Repairs and Maint - Buildings	36,356	30,583	20,000	25,800	20,000
270	Contracted Recreational Services	6,723	2,191	-	-	-
	Total Contractual Services	<u>\$ 446,499</u>	<u>\$ 452,272</u>	<u>\$ 432,700</u>	<u>\$ 443,550</u>	<u>\$ 468,500</u>

**City of Manchester, Tennessee**  
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**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment-Wellness	\$ 5,100	\$ 2,835	\$ 3,000	\$ 3,000	\$ 2,000
322	Chemical, Lab and Medical Supplies	29,965	26,081	25,000	25,000	28,000
323	Food	50,452	49,262	40,000	40,000	40,000
323.002	Program Meals	2,084	739	1,500	1,500	1,500
324	Household and Janitorial Supplies	21,954	22,831	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	12,316	13,599	16,000	12,000	13,000
326	Clothing and Uniforms	2,148	1,587	3,500	3,500	3,500
329	Operating Supplies	-	-	-	-	-
329.001	Diabetes Grant B Expense	15,613	11,757	-	3,822	-
329.002	Diabetes Grant A Expense	-	-	-	-	-
329.003	Diabetes Grant A Inkind Expense	-	-	-	-	-
330	Community Foundation Grant Expense	6,371	-	-	2,900	-
331	Gas, Oil, Diesel Fuel and Grease	31	-	1,200	1,200	1,200
334	Tires and Tubes	-	-	-	-	-
	Total Supplies	<u>\$ 146,034</u>	<u>\$ 128,691</u>	<u>\$ 110,200</u>	<u>\$ 112,922</u>	<u>\$ 109,200</u>
	<u>Fixed Charges</u>					
511	General Liability	\$ 18,717	\$ 19,315	\$ 20,000	\$ 20,373	\$ 22,000
533	Machinery and Equipment - Copier	2,666	1,469	3,000	3,000	3,000
533.001	Machinery and Equipment - Rental	1,662	2,465	5,000	5,000	4,000
	Total Fixed Charges	<u>\$ 23,045</u>	<u>\$ 23,249</u>	<u>\$ 28,000</u>	<u>\$ 28,373</u>	<u>\$ 29,000</u>
	<u>Capital Outlay</u>					
941	General Purpose Equipment	\$ 69,728	\$ -	\$ -	\$ -	\$ -
944	Dept of Health Grant	-	-	-	-	-
947	Office Machinery & Equip	-	-	-	-	-
948	Bonnaroo Grant-Movie Screen	-	13,999	-	-	-
960	Transfer to Debt Service	25,818	-	33,360	33,360	33,360
960.002	Transfer to Debt Service-Leave	2,500	-	2,500	2,500	2,500
	Transfer to Capital Equipment Fund	-	-	-	-	-
966	Capital Repairs - Building	588,081	-	-	-	-
999	Add to Capital Assets	-	-	-	-	-
	Total Capital Outlay	<u>\$ 686,127</u>	<u>\$ 13,999</u>	<u>\$ 35,860</u>	<u>\$ 35,860</u>	<u>\$ 35,860</u>
	Total Recreation Center	<u>\$ 1,838,999</u>	<u>\$ 1,183,114</u>	<u>\$ 1,155,487</u>	<u>\$ 1,181,122</u>	<u>\$ 1,242,430</u>

**City of Manchester, Tennessee**  
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**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
44720	<u>Park Area</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 62,834	\$ 94,818	\$ 102,800	\$ 102,800	\$ 136,920
113	Salaries - Overtime	1,257	3,546	4,000	4,000	3,000
121	Wages - Part-Time	75,596	73,677	68,000	68,000	38,000
141	OASI Employers Share	10,238	12,717	13,400	13,400	14,000
142	Employee Health Insurance	13,390	22,394	23,000	23,000	37,500
143.001	Retirement-TCRS	3,391	5,315	5,600	5,600	7,500
144	Employee Dental Insurance	40	-	-	-	-
145	Employee Life Insurance	108	120	115	115	160
146	Worker's Compensation Insurance	7,622	3,800	4,000	9,845	10,000
147	Unemployment Insurance	1,137	444	1,000	1,000	1,000
	Total Personnel	<u>\$ 175,613</u>	<u>\$ 216,832</u>	<u>\$ 221,915</u>	<u>\$ 227,760</u>	<u>\$ 248,080</u>
	<u>Contractual Services</u>					
231	Publication and Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	20,410	24,405	25,000	25,000	28,000
242	Water	21,064	14,657	15,000	15,000	13,000
244	Gas	1,742	1,914	2,000	4,000	2,000
245	Telephone	453	462	2,000	2,000	1,000
259	Other Professional Services - Fireworks	10,700	10,800	11,000	11,000	11,000
261	Repair and Maintenance - Motor Vehicles	2,949	1,714	3,000	6,000	5,000
262	Repair and Maintenance - Other Machinery	7,238	8,852	7,000	14,450	7,000
265	Repair and Maintenance - Grounds	32,570	53,381	40,000	40,000	40,000
266	Repair and Maintenance - Buildings	5,287	8,334	7,000	8,000	7,000
270	Contracted Recreational Services	8,248	3,645	3,000	3,000	3,000
	Total Contractual Services	<u>\$ 110,661</u>	<u>\$ 128,163</u>	<u>\$ 115,000</u>	<u>\$ 128,450</u>	<u>\$ 117,000</u>
	<u>Supplies</u>					
312	Small Items of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
323	Food - Concessions	36,738	34,897	41,000	41,000	38,000
323.001	Trustee Expenses	1,837	1,541	2,000	2,000	2,755
324	Household and Janitorial Supplies	5,835	6,264	7,000	7,000	6,000
325	Recreation Supplies/Program Equipment	8,384	13,164	10,000	10,000	10,000
326	Recreation Uniforms	610	1,525	2,500	2,500	2,000
331	Gas, Oil, Diesel Fuel, and Grease	7,161	8,730	8,000	8,000	8,000
332	Commitment to Health Grant	-	-	25,000	-	-
333	Forestry Grant Expense	-	-	-	500	-
334	Tires, Tubes, ETC.	382	453	1,000	1,000	1,000
	Total Supplies	<u>\$ 60,947</u>	<u>\$ 66,573</u>	<u>\$ 96,500</u>	<u>\$ 72,000</u>	<u>\$ 67,755</u>
	<u>Fixed Charges</u>					
511	General Liability	\$ 5,900	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
533	Machinery and Equipment -Rental	1,831	850	2,000	2,000	2,000
	Total Fixed Charges	<u>\$ 7,731</u>	<u>\$ 7,350</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>

**City of Manchester, Tennessee**  
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Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
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**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Capital Outlay</u>						
949	Other Machinery & Equipment	\$ 3,000	\$ -	\$ -	\$ -	\$ -
965	Repair & Maint - Grounds	38,175	9,615	30,000	30,000	-
966	Repair & Maint - Building	-	-	-	-	-
998	Tennis Court Expense	-	-	-	-	-
999	Additions to Fixed Asset	6,000	-	-	-	-
999.001	Additions to Fixed Asset-Soccer	-	-	-	-	-
999.002	Additions to Fixed Asset	-	-	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	-	163,714	160,000	120,000	672,000
999.004	Soccer Complex Electrical Project	-	55,157	-	-	-
999.005	Commit to Health Grant	-	3,326	-	25,000	-
999.006	Dog Park Grant	-	-	-	30,000	-
999.007	TAP Greenway Extension	-	-	-	35,000	45,000
	Total Capital Outlay	<u>\$ 47,175</u>	<u>\$ 231,811</u>	<u>\$ 190,000</u>	<u>\$ 240,000</u>	<u>\$ 717,000</u>
	Total Park Area	<u>\$ 402,127</u>	<u>\$ 650,729</u>	<u>\$ 631,915</u>	<u>\$ 676,710</u>	<u>\$ 1,158,335</u>
	Total Expenditures	<u>\$ 2,443,145</u>	<u>\$ 2,052,496</u>	<u>\$ 2,006,767</u>	<u>\$ 2,077,197</u>	<u>\$ 2,625,935</u>
<u>Transfer to Other Funds</u>						
960	Transfer to Debt Service - Land Purchase	\$ 87,926	\$ 78,212	\$ 650	\$ 650	-
960.001	Transfer to Debt Service-Equipment Lease	-	27,117	-	-	-
960.002	Transfer to Debt Service-Leave	-	2,900	-	-	-
	Transfer to Capital Equipment Fund	-	-	-	-	-
	Total Transfers	<u>\$ 87,926</u>	<u>\$ 108,229</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 2,531,071</u>	<u>\$ 2,160,725</u>	<u>\$ 2,007,417</u>	<u>\$ 2,077,847</u>	<u>\$ 2,625,935</u>
	Revenues and Other Sources Over (Under)	\$ (24,458)	\$ 94,115	\$ 14,634	\$ (27,780)	\$ (59,335)
	Expenditures and Other Uses					
	Estimated Beginning Fund Balance July 1	\$ 35,772	\$ 11,314	\$ 105,429	\$ 105,429	\$ 77,649
	Estimated Ending Fund Balance June 30	<u>\$ 11,314</u>	<u>\$ 105,429</u>	<u>\$ 120,063</u>	<u>\$ 77,649</u>	<u>\$ 18,314</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 62,739	\$ 59,491	\$ 72,500	\$ 72,500	\$ 65,000
	Total Fines, Forfeitures and Penalties	<u>\$ 62,739</u>	<u>\$ 59,491</u>	<u>\$ 72,500</u>	<u>\$ 72,500</u>	<u>\$ 65,000</u>
<u>Other Revenues</u>						
33423	NADD Grant Revenue	\$ 2,500	\$ -	\$ -	\$ -	\$ -
36330	Sale of Equipment	-	-	-	-	-
36332	Sale of Equipment - Drug Fund	562	-	25,900	25,900	18,000
36340	Confiscations	31,268	81,799	50,000	54,800	50,000
36350	Insurance Recovery	599	6,087	-	4,072	4,000
36362	Sale of Vehicles	19,073	11,728	20,000	20,000	20,000
36715	Contribution and Donations	6,179	500	25,000	25,000	10,000
36735	Contribution and Donations - Individuals	-	5,000	20,000	20,000	15,000
36940	Sale of Seized Vehicle Fees	1,457	-	17,000	17,000	10,000
36941	Sale of Vehicles - Confiscations	24,017	21,413	30,000	30,000	25,000
36942	Sale of Other Contraband	-	-	10,000	10,000	-
	Total Other Revenues	<u>\$ 85,655</u>	<u>\$ 126,528</u>	<u>\$ 197,900</u>	<u>\$ 206,772</u>	<u>\$ 152,000</u>
	Total Revenues	<u>\$ 148,394</u>	<u>\$ 186,019</u>	<u>\$ 270,400</u>	<u>\$ 279,272</u>	<u>\$ 217,000</u>
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
	<u>Personnel</u>					
111	Salaries	\$ 470	\$ -	\$ -	\$ -	\$ -
113	Salaries-Overtime	4,348	5,935	15,000	15,000	15,000
135	Holiday	-	-	-	-	-
141	OASI Employers Share	344	425	1,200	1,200	1,200
142	Employee Health Insurance	-	-	-	1,000	1,000
143	Retirement - ING	17	-	750	750	800
143.001	Retirement - TCRS	239	310	1,050	1,050	1,000
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	-	-	-	50	50
147	Unemployment Insurance	-	-	-	-	-
148	Education/Training	6,130	12,239	15,000	15,000	15,000
	Total Personnel	<u>\$ 11,548</u>	<u>\$ 18,910</u>	<u>\$ 33,000</u>	<u>\$ 34,050</u>	<u>\$ 34,050</u>
<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ 266	\$ 213	\$ 400	\$ 400	\$ 300
241	Gov.Deals Expense	2,774	2,795	4,000	4,000	3,000
255	Data Processing Support	5,210	-	45,000	45,000	25,000
261	Repair & Maint - Vehicle	1,049	3,188	5,000	5,000	4,000
269	Other Repair and Maintenance Services	440	-	1,000	1,000	1,000
299	Misc. Contractual Services	5,144	5,667	7,000	7,000	5,500
	Total Contractual Services	<u>\$ 14,883</u>	<u>\$ 11,862</u>	<u>\$ 62,400</u>	<u>\$ 62,400</u>	<u>\$ 38,800</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
	Supplies					
312	Small Items of Equipment	\$ 2,386	\$ 5,825	\$ 3,000	\$ 3,000	\$ 12,000
326	Clothing and Uniforms	620	1,058	2,000	2,000	3,000
329	Other Operating Supplies	18,515	20,671	40,000	40,000	50,000
331	Gas, Oil, Diesel Fuel	-	27	1,000	1,000	1,500
332	Dog Equipment and Supplies	323	879	6,000	6,000	8,000
333	Other Equipment Parts	30,788	3,443	14,000	14,000	20,000
	Total Supplies	<u>\$ 52,632</u>	<u>\$ 31,903</u>	<u>\$ 66,000</u>	<u>\$ 66,000</u>	<u>\$ 94,500</u>
	Capital Outlay					
942	General Purpose Machinery and Equipment	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
943	Drug Vehicle	47,891	55,151	104,000	104,000	80,000
	Total Capital Outlay	<u>\$ 47,891</u>	<u>\$ 55,151</u>	<u>\$ 109,000</u>	<u>\$ 109,000</u>	<u>\$ 85,000</u>
	Total Expenditures	<u>\$ 126,954</u>	<u>\$ 117,826</u>	<u>\$ 270,400</u>	<u>\$ 271,450</u>	<u>\$ 252,350</u>
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 21,440	\$ 68,193	\$ -	\$ 7,822	\$ (35,350)
	Estimated Beginning fund Balance July 1	\$ 495,186	\$ 516,626	\$ 584,819	\$ 584,819	\$ 592,641
	Estimated Ending Fund Balance June 30	<u>\$ 516,626</u>	<u>\$ 584,819</u>	<u>\$ 584,819</u>	<u>\$ 592,641</u>	<u>\$ 557,291</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Tourism Fund 130**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 126,120	\$ 133,930	\$ 90,000	\$ 90,000	\$ 95,000
	Total Local Taxes	<u>\$ 126,120</u>	<u>\$ 133,930</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>	<u>\$ 95,000</u>
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ -	\$ -	\$ -	\$ -	-
31948	Tourism COOP Grant Revenue	-	13,067	-	-	-
36999	Miscellaneous Revenue	-	1,500	-	2,950	-
37000	Grant Revenue-State of Tennessee	-	-	-	-	-
37001	Transfer from General Fund	-	18,250	-	-	-
		<u>\$ -</u>	<u>\$ 32,817</u>	<u>\$ -</u>	<u>\$ 2,950</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 126,120</u>	<u>\$ 166,747</u>	<u>\$ 90,000</u>	<u>\$ 92,950</u>	<u>\$ 95,000</u>
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ -	-
141	OASI Employers Share	-	-	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Travel	4,976	892	4,000	4,000	4,000
	Total Personnel	<u>\$ 4,976</u>	<u>\$ 892</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
	<u>Contractual Services</u>					
236	Public Relations	\$ 6,284	\$ 22,900	\$ -	\$ 7,585	-
236.002	Local Activity Support	33,458	66,316	30,000	30,000	32,000
236.004	Tourism Promo - Brochures, Flyer, Ads	9,009	7,510	50,000	50,000	55,000
236.005	Manchester Chamber - Tourism Prom	27,000	27,000	-	10,000	-
239	South Central TN Tourism Dues	-	-	-	-	-
240	Hotel/Motel Tax Audit Expense	10,250	-	-	-	-
247	Christmas Lighting and Banners	292	10,563	5,000	6,500	3,000
	Total Contractual Services	<u>\$ 86,293</u>	<u>\$ 134,289</u>	<u>\$ 85,000</u>	<u>\$ 104,085</u>	<u>\$ 90,000</u>
	<u>Supplies</u>					
329	Other Operating Supplies	\$ 590	\$ 248	\$ 1,000	\$ 1,000	\$ 1,000
329.001	Signs and Sign Maintenance	-	-	-	-	-
329.002	Landscaping, General Prom & Other	-	-	-	-	-
329.003	Christmas Parade Supplies	-	-	-	200	-
	Total Supplies	<u>\$ 590</u>	<u>\$ 248</u>	<u>\$ 1,000</u>	<u>\$ 1,200</u>	<u>\$ 1,000</u>
	<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ -	\$ -	\$ -	\$ -	-
945	Transfer to Recreation Center	-	-	-	-	-
947	Partnership Marketing Program Grant	-	-	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 91,859</u>	<u>\$ 135,429</u>	<u>\$ 90,000</u>	<u>\$ 109,285</u>	<u>\$ 95,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Tourism Fund 130**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 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>\$ 91,859</u>	<u>\$ 135,429</u>	<u>\$ 90,000</u>	<u>\$ 109,285</u>	<u>\$ 95,000</u>
	Revenues over (Under) Expenditures	\$ 34,261	\$ 31,317	\$ -	\$ (16,335)	\$ -
	Estimated Beginning Fund Balance July 1	\$ 216,517	\$ 250,778	\$ 282,095	\$ 282,095	\$ 265,760
	Estimated Ending Fund Balance June 30	<u><u>\$ 250,778</u></u>	<u><u>\$ 282,095</u></u>	<u><u>\$ 282,095</u></u>	<u><u>\$ 265,760</u></u>	<u><u>\$ 265,760</u></u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**CAPITAL EQUIPMENT REPLACEMENT FUND 250**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues</u>						
36961	Transfer from General Fund	\$ -	\$ 715,000	\$ 158,000	\$ 679,161	\$ -
	Transfer from Sanitation Fund	-	-	-	-	-
	Transfer from Recreation Fund	-	-	-	-	-
<b>Total Revenues</b>		<b>\$ -</b>	<b>\$ 715,000</b>	<b>\$ 158,000</b>	<b>\$ 679,161</b>	<b>\$ -</b>
<u>Expenditures</u>						
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	\$ -	\$ -
41510-943	Vehicles-Finance	-	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-	-
41700-943	Vehicles- Health and Codes	-	-	3,000	7,000	-
41800-921	Building Improvement/Renovations	-	-	-	-	-
41800-949	Other Machinery and Equipment	-	-	30,000	30,000	-
42100-943	Vehicles-Police	-	66,890	-	-	-
42200-921	Building Improvement/Renovations-Fire	-	-	20,000	20,000	-
42200-943	Vehicles-Fire	-	-	-	487,161	-
42200-949	Other Machinery and Equipment	-	-	-	-	-
43100-943	Vehicles-Street	-	-	10,000	-	-
43100-949	Other Machinery and Equipment	-	219,000	-	40,000	-
43100-960	Capital Repairs-Street Lights	-	13,940	30,000	30,000	-
43200-949	Other Machinery and Equipment-Sanitation	-	72,500	-	-	-
44420-921	Building Improvement/Renovation-Rec Cente	-	67,709	30,000	30,000	-
44420-949	Other Machinery and Equipment-Rec Center	-	18,098	35,000	35,000	-
44720-943	Vehicles-Recreation	-	9,500	-	-	-
44720-949	Other Machinery and Equipment-Parks	-	18,263	-	9,459	-
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ 485,900</b>	<b>\$ 158,000</b>	<b>\$ 688,620</b>	<b>\$ -</b>
Revenues over (Under) Expenditures		\$ -	\$ 229,100	\$ -	\$ (9,459)	\$ -
Estimated Beginning Fund Balance July 1		\$ -	\$ -	\$ 229,100	\$ 229,100	\$ 219,641
Estimated Ending Fund Balance June 30		<b>\$ -</b>	<b>\$ 229,100</b>	<b>\$ 229,100</b>	<b>\$ 219,641</b>	<b>\$ 219,641</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Debt Service Fund 211**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
	<u>Revenues and Other Sources</u>					
	<u>Charges for Current Services</u>					
	<u>Other Revenues</u>					
36101	Interest Earnings	\$ 13,508	\$ 19,209	\$ 12,000	\$ 24,000	\$ 12,000
36220	Lease of Property	-	55,750	27,875	27,875	27,875
	Total Other Revenues	<u>\$ 13,508</u>	<u>\$ 74,959</u>	<u>\$ 39,875</u>	<u>\$ 51,875</u>	<u>\$ 39,875</u>
	Total Revenues	<u>\$ 13,508</u>	<u>\$ 74,959</u>	<u>\$ 39,875</u>	<u>\$ 51,875</u>	<u>\$ 39,875</u>
	<u>Other Sources</u>					
36961	Transfer from General Fund	\$ 1,433,865	\$ 1,412,152	\$ 1,575,549	\$ 1,425,549	\$ 1,417,049
36962	Transfer from General Fund-Leave	300,000	25,500	25,500	25,500	25,500
36963	Transfer from Recreation Fund-Leave	2,500	2,900	2,500	2,500	2,500
36965	Transfer from Sanitation	56,626	56,626	33,895	33,895	35,000
36968	Transfer from Recreation	113,744	105,329	34,010	34,010	33,360
	Total Other Sources	<u>\$ 1,906,735</u>	<u>\$ 1,602,507</u>	<u>\$ 1,671,454</u>	<u>\$ 1,521,454</u>	<u>\$ 1,513,409</u>
	Total Revenue and Other Sources	<u>\$ 1,920,243</u>	<u>\$ 1,677,467</u>	<u>\$ 1,711,329</u>	<u>\$ 1,573,329</u>	<u>\$ 1,553,284</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Debt Service Fund 211**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 450,000	\$ 460,000	\$ 495,000	\$ 495,000	\$ 490,000
640	Interest on Bonds	769,974	753,624	744,349	744,349	734,349
660	Rec Center Lease	25,818	27,117	33,360	33,360	33,360
680	Sanitation Lease to Purchase Equipment	56,626	56,626	33,895	33,895	35,000
690	Other Debt Service-Principal	155,000	165,000	175,000	175,000	185,000
691	Other Debt Service-Interest	14,412	14,500	11,200	11,200	7,700
691.002	Capital Outlay Note-Prin land	81,826	75,308	650	650	-
691.003	Capital Outlay Note-Int Land	6,100	2,904	-	-	-
691.006	Accumulated Leave Payout-City	-	128,674	25,500	50,500	25,500
691.007	Accumulated Leave Payout-Recreation	-	5,360	2,500	4,500	2,500
691.008	Capital Outlay-Fire Truck Principal	-	-	150,000	-	-
691.009	Capital Outlay-Fire Truck Interest	-	-	-	-	-
	Total General Government Debt Service	<u>\$ 1,559,756</u>	<u>\$ 1,689,114</u>	<u>\$ 1,671,454</u>	<u>\$ 1,548,454</u>	<u>\$ 1,513,409</u>
49501	<u>Expenditures</u>					
692	Bank Service Charges	2,166	2,160	\$ 2,500	\$ 2,500	\$ 2,500
	Total Service Charges	<u>\$ 2,166</u>	<u>\$ 2,160</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,561,922</u>	<u>\$ 1,691,274</u>	<u>\$ 1,673,954</u>	<u>\$ 1,550,954</u>	<u>\$ 1,515,909</u>
	Revenues and Other Sources Over (Under)	\$ 358,321	\$ (13,808)	\$ 37,375	\$ 22,375	\$ 37,375
	Estimated Ending Fund Balance July 1	\$ 2,251,305	2,609,626	\$ 2,595,818	\$ 2,595,818	\$ 2,618,193
	Estimated Ending Fund Balance June 30	<u>\$ 2,609,626</u>	<u>\$ 2,595,818</u>	<u>\$ 2,633,193</u>	<u>\$ 2,618,193</u>	<u>\$ 2,655,568</u>

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee  
Future Debt Service Requirements Summary  
For the Fiscal Year Ending June 30, 2020**

	2016B SERIES Z-4-A Conference Center	\$19,180,000 Series 2010	Z-1-A \$9,690,000 Series 2013	Total
				-
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	418,810.00	18,344,103.76	10,191,681.32	28,954,595.08

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

Schedule E-3

**City of Manchester, Tennessee**  
**Future Bond Requirements**  
**For the Fiscal Year Ending June 30, 2020**

	\$10,620,000	
	Public Improvement	
	GO Fixed Rate	Total Bond
	Bonds Series 2010	Requirements
	<hr/>	<hr/>
<u>Principal Requirements</u>		
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	<hr/> 10,550,000.00	<hr/> 10,550,000.00
 <u>Interest Requirements</u>		
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	<hr/> 7,794,103.76	<hr/> 7,794,103.76
 Total Debt Requirements	 <hr/> <hr/> 18,344,103.76	 <hr/> <hr/> 18,344,103.76

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

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

**For the Fiscal Year Ending June 30, 2020**

	\$13,885,000
	Public Improvement
	GO Fixed Rate
	Bonds Series Z-1-A
<u>Principal Requirements</u>	
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	8,490,000.00
<u>Interest Requirements</u>	
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	1,701,681.32
Total Debt Requirements	10,191,681.32

City of Manchester, Tennessee  
 Annual Budget  
 For the Fiscal Year Ending June 30, 2020

**City of Manchester, Tennessee**  
**Future Other Debt Requirements**  
**For the Fiscal Year Ending June 30, 2020**

**2016B REFUNDING (Z-4 A Refunded CITY OF MANCHESTER'S  
 PORTION OF Z-4-A PBA BONDS)**

	Principal	Interest	Total
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	385,000.00	11,700.00	396,700.00

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 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	\$ 35,167	\$ 31,185	\$ 28,500	\$ 28,500	\$ 28,500
	Total Charges for Current Services	\$ 35,167	\$ 31,185	\$ 28,500	\$ 28,500	\$ 28,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 28,210	\$ 33,856	\$ 16,000	\$ 31,000	\$ 16,000
36330	Sale of Equipment/Vehicles	16,614	-	3,000	3,000	3,000
36350	Insurance Recoveries	-	-	-	-	-
36530	Loss on Disposal of Fixed Assets	-	(38,022)	-	-	-
36950	Bad Debts Collections	-	(39)	1,000	1,000	1,000
36974	Booster Station Revenue	97,798	57,663	-	-	-
36975	Water Tower Revenue	-	-	-	-	-
36976	Grant Revenue	-	-	-	-	-
36977	Contribution from County	-	-	-	-	-
36978	AT & T Rental Revenue	-	14,520	19,360	19,360	19,360
36980	Other Revenues	-	-	-	-	-
36981	Bond Premiums	-	-	-	-	-
36999	Donated Infrastructure	1,533,591	-	250,000	250,000	300,000
	Total Other Revenues	\$ 1,676,213	\$ 67,978	\$ 289,360	\$ 304,360	\$ 339,360
<u>Water &amp; Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 727,499	\$ 798,233	\$ 846,000	\$ 846,000	\$ 850,000
37112	Inside Comm/Metered Water Sales	572,740	563,873	575,000	575,000	575,000
37113	Inside Ind/Metered Water Sales	165,589	172,922	175,000	175,000	185,000
37114	Outside Res/Metered Water Sales	766,768	782,280	775,000	775,000	790,000
37115	Outside Comm/Metered Water Sales	161,357	148,865	153,000	153,000	153,000
37116	Outside Ind/Metered Water Sales	365,367	378,439	372,000	372,000	380,000
37117	Unbilled Water	-	10,654	800	800	800
37121	Ready To Serve	10,713	7,227	10,000	10,000	7,000
37131	Sprinkler Syst/Fire Protection	61,182	61,186	60,500	60,500	61,000
37141	Sales to Hillsville	454,554	486,542	485,000	485,000	460,000
37191	Forfeited Discounts/Penalties	104,606	102,677	105,000	105,000	120,000
37193	Water Service Calls	56,815	54,671	53,000	53,000	60,000
37196	Water Tap Fees	89,670	76,383	50,000	74,000	65,000
37199	Miscellaneous-Water	30,819	33,694	32,000	32,000	25,500
37211	Sewer Chg/Inside Residential	977,423	953,676	1,000,000	1,000,000	1,000,000
37212	Sewer Chg/Inside Commercial	634,366	658,613	646,000	646,000	660,000
37213	Sewer Chg/Inside Industrial	246,438	280,573	285,000	285,000	285,000
37214	Sewer Chg/Outside Residential	6,411	7,414	7,300	7,300	6,000
37215	Sewer Chg/Outside Commercial	125,913	105,100	100,000	100,000	100,000
37216	Sewer Chg/Outside Industrial	432,310	447,454	450,000	450,000	455,000
37241	Hillsville Sewer-Unbilled	12,376	16,105	15,000	15,000	15,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

<b>Account Number</b>	<b>Account Description</b>	<b>2016-2017 Audited</b>	<b>2017-2018 Audited</b>	<b>2018-2019 Original Budget</b>	<b>2018-2019 Estimated Budget</b>	<b>2019-2020 Approved Budget</b>
37295	Pretreatment Fees	69,249	55,628	57,000	57,000	57,000
37296	Sewer Tap Fees	12,025	10,158	10,000	22,500	21,000
	Total Other Revenues	<u>\$ 6,084,190</u>	<u>\$ 6,212,367</u>	<u>\$ 6,262,600</u>	<u>\$ 6,299,100</u>	<u>\$ 6,331,300</u>
	Total Revenues	<u>\$ 7,812,970</u>	<u>\$ 6,328,930</u>	<u>\$ 6,597,860</u>	<u>\$ 6,649,360</u>	<u>\$ 6,716,560</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
	<u>Expenses</u>					
52113	<u>Purification</u>					
	<u>Contractual Services</u>					
241	Electric	\$ 83,924	\$ 86,279	\$ 78,000	\$ 78,000	\$ 87,500
245	Telephone and Telegraph	7,033	7,919	7,000	7,000	7,500
	Total Contractual Services	<u>\$ 90,957</u>	<u>\$ 94,198</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 95,000</u>
	<u>Supplies</u>					
353	Water Purchased for Resale	<u>\$ 1,182,390</u>	<u>\$ 1,154,904</u>	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,250,000</u>
	Total Supplies	<u>\$ 1,182,390</u>	<u>\$ 1,154,904</u>	<u>\$ 1,100,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,250,000</u>
	<u>Fixed Charges</u>					
541	Provision for Depreciation	<u>\$ 467,317</u>	<u>\$ 462,729</u>	<u>\$ 283,000</u>	<u>\$ 483,000</u>	<u>\$ 283,000</u>
	Total Fixed Charges	<u>\$ 467,317</u>	<u>\$ 462,729</u>	<u>\$ 283,000</u>	<u>\$ 483,000</u>	<u>\$ 283,000</u>
	Total Purification	<u>\$ 1,740,664</u>	<u>\$ 1,711,831</u>	<u>\$ 1,468,000</u>	<u>\$ 1,668,000</u>	<u>\$ 1,628,000</u>
52115	<u>Shop and Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 914,967	\$ 945,623	\$ 1,033,000	\$ 1,033,000	\$ 1,025,000
113	Salaries - Overtime	95,176	93,053	85,500	90,500	90,000
130	Accrued Benefits	16,352	23,743	30,000	30,000	30,000
141	OASI Employers Share	73,152	75,100	86,000	86,000	86,000
142	Employee Health Insurance	144,574	184,932	193,000	193,000	207,500
143	Retirement - ING	15,525	15,320	21,000	21,000	25,000
143.001	Retirement - TCRS	25,972	37,848	44,000	44,000	46,000
144	Employee Dental Insurance	984	-	-	-	-
145	Employee Life Insurance	1,252	1,116	1,000	1,000	1,000
146	Worker's Compensation	35,394	24,471	26,500	39,150	45,000
147	Unemployment Insurance	1,120	761	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	2,895	4,606	6,500	6,500	6,500
149	Other Employee Benefits	(1,257)	(58)	5,000	5,000	5,000
	Total Personnel	<u>\$ 1,326,106</u>	<u>\$ 1,406,515</u>	<u>\$ 1,533,000</u>	<u>\$ 1,550,650</u>	<u>\$ 1,568,500</u>
	<u>Contractual Services</u>					
241	Electric	\$ 5,195	\$ 5,455	\$ 6,000	\$ 6,000	\$ 6,400
245	Telephone and Telegraph	2,220	2,334	2,300	2,300	2,650
249	Other Utility Services	-	-	250	250	250
254	Architectural/Engineering Services	2,959	3,773	6,000	8,000	6,000
259	Other Professional Services	31,966	19,188	18,000	18,000	18,000
261	Repair & Maintenance - Motor Vehicles	22,546	26,426	27,000	27,000	29,000
262	Repair & Maintenance - Other Machine	43,580	40,973	34,000	34,000	34,000
265	Repair & Maintenance - Grounds	(382)	23	2,500	2,500	2,500
266	Repair & Maintenance - Buildings	2,695	992	3,500	3,500	2,500
269.1	Repair & Maintenance - Water Lines	120,559	146,690	150,000	150,000	170,000
269.2	Repair & Maintenance - Sewer Lines	24,100	37,725	35,500	35,500	35,500
269.3	Radio Equipment Upgrades	-	-	35,000	35,000	36,500

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

<b>Account Number</b>	<b>Account Description</b>	<b>2016-2017 Audited</b>	<b>2017-2018 Audited</b>	<b>2018-2019 Original Budget</b>	<b>2018-2019 Estimated Budget</b>	<b>2019-2020 Approved Budget</b>
	Total Contractual Services	\$ 255,438	\$ 283,578	\$ 320,050	\$ 322,050	\$ 343,300
	<u>Supplies</u>					
312	Small items of Equipment	\$ 12,265	\$ 9,507	\$ 2,500	\$ 2,500	\$ 2,500
324	Household & Janitorial Supplies	221	258	1,000	1,000	1,000
326	Clothing and Uniforms	13,871	16,012	21,500	21,500	21,500
328	Educational Supplies	-	-	250	250	250
329	Other Operating Supplies	18,977	6,600	6,000	6,000	6,000
331	Gas, Oil, Diesel Fuel and Grease	22,793	27,961	35,500	35,500	35,500
338	Repair Parts - Water/Sewer Lines	21,400	-	-	-	-
	Total Supplies	\$ 89,527	\$ 60,339	\$ 66,750	\$ 66,750	\$ 66,750
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 5,939	\$ 9,033	\$ 14,575	\$ 14,575	\$ 14,575
533	Machinery and Equipment - Copier	818	100	2,500	2,500	3,500
541	Provision for Depreciation	8,506	9,413	37,000	37,000	37,000
564	State-Annual Maintenance	10,066	10,066	15,000	15,000	15,000
	Total Fixed Charges	\$ 25,329	\$ 28,612	\$ 69,075	\$ 69,075	\$ 70,075
	<u>Capital Outlay</u>					
943	Vehicles	\$ 10,400	\$ 4,986	\$ 26,000	\$ 26,000	\$ 27,500
	Total Capital Outlay	\$ 10,400.00	\$ 4,986	\$ 26,000	\$ 26,000	\$ 27,500
	<b>Total Shop and Maintenance</b>	<b>\$ 1,706,800</b>	<b>\$ 1,784,029</b>	<b>\$ 2,014,875</b>	<b>\$ 2,034,525</b>	<b>\$ 2,076,125</b>
52116	<u>Customer Accounts &amp; Collections</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 141,505	\$ 152,663	\$ 155,000	\$ 155,000	\$ 190,000
113	Salaries - Overtime	4,222	1,938	2,750	2,750	4,500
130	Accrued Benefits	2,516	5,361	2,500	2,500	2,500
141	OASI Employers Share	10,233	10,857	12,000	12,000	15,000
142	Employee Insurance	30,100	39,387	41,000	41,000	48,000
143	Retirement - ING	8,120	8,220	8,200	8,200	8,650
143.001	Retirement - TCRS	1,614	2,057	2,000	3,300	4,000
144	Dental Insurance	204	-	-	-	-
145	Death Benefit Plans	226	194	330	330	200
146	Worker's Compensation	275	241	2,000	2,000	2,000
147	Unemployment Insurance	144	140	500	500	500
148	Education	914	50	1,700	1,700	1,200
	Total Personnel	\$ 200,073	\$ 221,109	\$ 227,980	\$ 229,280	\$ 276,550
	<u>Contractual Services</u>					
211	Postage	\$ 23,723	\$ 31,962	\$ 27,500	\$ 27,500	\$ 28,250
221	Printing, Duplicating, and Typing	6,597	6,837	6,000	6,000	7,000
231	Publication Formal/Legal Notices	2,307	1,003	1,000	1,000	1,200
235	Membership, Registration and Tuition	-	-	500	6,800	11,500
239	Dues and Subscriptions	-	-	-	-	-
245	Telephone and Telegraph	305	317	400	400	400

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
249	Other Utility Services	5,854	5,975	6,100	8,800	6,200
252	Legal Services	-	-	500	500	500
253	Accounting/Auditing Services	5,640	6,820	8,500	8,500	8,500
254	Architectural/Engineering Services	-	-	-	-	-
255	Data Processing Support	14,030	19,648	9,500	9,500	9,500
256	Consultant's Services	-	-	-	-	-
259	Other Professional Services	728	-	1,000	1,000	1,000
263	Repair and Maintenance - Furniture	130	83	1,000	1,000	1,000
267	Repair and Maintenance - Computer Equipment	2,955	3,498	4,000	4,000	3,500
	<b>Total Contractual Services</b>	<b>\$ 62,269</b>	<b>\$ 76,142</b>	<b>\$ 66,000</b>	<b>\$ 75,000</b>	<b>\$ 78,550</b>
	<u>Supplies</u>					
311	Office Supplies	\$ 3,400	\$ 2,897	\$ 2,500	\$ 2,500	\$ 2,500
312	Small Items of Equipment	1,097	1,405	1,500	1,500	1,500
319	Other Supplies and Materials	-	-	-	-	-
324	Household & Janitorial Supplies	-	-	-	-	-
326	Clothing and Uniforms	178	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	5,202	5,342	5,300	5,300	5,400
	<b>Total Supplies</b>	<b>\$ 9,877</b>	<b>\$ 9,644</b>	<b>\$ 9,300</b>	<b>\$ 9,300</b>	<b>\$ 9,400</b>
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 306	\$ 206	\$ 2,000	\$ 2,000	\$ 2,000
512	Professional Liability/Surety Bond	581	100	300	300	300
521	Building Insurance	-	-	500	500	500
522	Vehicle Insurance	-	-	5,500	5,500	5,500
533	Machinery & Equip-Copier	-	453	500	500	500
541	Provision for Depreciation	4,590	590	8,000	8,000	8,000
	<b>Total Fixed Charges</b>	<b>\$ 5,477</b>	<b>\$ 1,349</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>
	<u>Debt Service</u>					
693	Amortization of Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	-	-	-	-	-
	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<u>Grants, Contributions and Other</u>					
741	Bad Debt Expense	\$ 5,797	\$ 9,756	\$ 7,900	\$ 7,900	\$ 7,900
	<b>Total Grants, Contributions and Other</b>	<b>\$ 5,797</b>	<b>\$ 9,756</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>
	<u>Capital Outlay</u>					
913	Land Rights & Easements	\$ 78	\$ 12	\$ 50	\$ 400	\$ 400
943	Water Vehicles	-	-	-	-	-
947	Office Machinery and Equipment	5,700	-	1,000	1,000	1,000
	<b>Total Capital Outlay</b>	<b>\$ 5,778</b>	<b>\$ 12</b>	<b>\$ 1,050</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>
	<b>Total Customer Accounts and Collections:</b>	<b>\$ 289,271</b>	<b>\$ 318,012</b>	<b>\$ 329,030</b>	<b>\$ 339,680</b>	<b>\$ 390,600</b>
52213	<u>Sewer Treatment and Disposal Personnel</u>					
111	Regular Employee Salaries	\$ 135,221	\$ 163,669	\$ 143,000	\$ 143,000	\$ 143,500

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
113	Salaries - Overtime	14,316	16,297	15,000	15,000	20,600
130	Accrued Benefits	5,031	8,425	1,500	1,500	-
141	OASI Employers Share	10,694	13,063	12,100	12,100	12,600
142	Employee Health Insurance	24,119	29,234	27,500	27,500	27,000
143	Retirement - ING	10,396	9,428	7,650	7,650	8,200
143.001	Retirement - TCRS	-	878	3,000	4,000	4,000
144	Employee Dental Insurance	185	-	-	-	-
145	Employee Life Insurance	193	170	200	200	150
146	Worker's Compensation Insurance	5,971	3,921	5,500	5,500	5,500
147	Unemployment Insurance	96	119	450	450	450
148	Education and Training	720	445	2,450	2,450	2,450
	<b>Total Personnel</b>	<b>\$ 206,942</b>	<b>\$ 245,649</b>	<b>\$ 218,350</b>	<b>\$ 219,350</b>	<b>\$ 224,450</b>
	<b><u>Contractual Services</u></b>					
239	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	296,782	286,286	271,000	271,000	295,000
245	Telephone	938	908	1,000	1,000	1,200
262	Repair & Maint - Other Machinery	74,357	63,943	59,000	59,500	75,000
	<b>Total Contractual Services</b>	<b>\$ 372,077</b>	<b>\$ 351,137</b>	<b>\$ 331,000</b>	<b>\$ 331,500</b>	<b>\$ 371,200</b>
	<b><u>Supplies</u></b>					
312	Small Items of Equipment	\$ 235	\$ 115	\$ 1,000	\$ 1,000	\$ 500
322	Chemical, Lab and Medical Supplies	34,832	28,626	35,000	35,000	50,000
326	Clothing and Uniforms	174	120	-	-	-
329	Other Operating Supplies	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	2,992	3,456	4,000	4,000	5,200
362	Wastewater Pretreatment	25,522	34,926	37,600	37,600	45,000
	<b>Total Supplies</b>	<b>\$ 63,755</b>	<b>\$ 67,243</b>	<b>\$ 77,600</b>	<b>\$ 77,600</b>	<b>\$ 100,700</b>
	<b><u>Fixed Charges</u></b>					
511	General Liability Insurance - Sewer	\$ 12,000	\$ 12,600	\$ 19,400	\$ 19,400	\$ 19,400
541	Provision for Depreciation	1,071,802	1,083,081	1,060,000	1,060,000	1,060,000
564	State-Annual Maintenance Fee	12,814	830	14,000	14,000	14,000
566	State Sanitary Survey Fees	-	-	8,500	8,500	8,500
	<b>Total Fixed Charges</b>	<b>\$ 1,096,616</b>	<b>\$ 1,096,511</b>	<b>\$ 1,101,900</b>	<b>\$ 1,101,900</b>	<b>\$ 1,101,900</b>
	<b><u>Capital Outlay</u></b>					
943	Sewer Vehicles	\$ 1,041	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 1,041.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Sewer Treatment and Disposal</b>	<b>\$ 1,740,431</b>	<b>\$ 1,760,541</b>	<b>\$ 1,728,850</b>	<b>\$ 1,730,350</b>	<b>\$ 1,798,250</b>
52218	<b><u>Mechanical Maintenance</u></b>					
	<b><u>Personnel</u></b>					
111	Regular Employee Salaries	\$ 53,306	\$ 42,493	\$ 43,750	\$ 43,750	\$ 43,281
113	Salaries - Overtime	14,474	11,914	6,000	18,000	10,000
130	Accrued Benefits	1,258	766	5,861	5,861	5,861
141	OASI Employers Share	5,067	3,377	4,500	4,500	4,100

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
142	Employee Health Insurance	6,714	5,295	5,500	5,500	5,650
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	4,724	1,920	3,100	3,100	3,000
144	Employee Dental Insurance	123	-	-	-	-
145	Employee Life Insurance	235	57	50	50	50
146	Worker's Compensation	-	32	150	150	150
147	Unemployment Insurance	190	-	400	400	400
	<b>Total Personnel</b>	<b>\$ 86,091</b>	<b>\$ 65,853</b>	<b>\$ 69,311</b>	<b>\$ 81,311</b>	<b>\$ 72,492</b>
	<b>Contractual Services</b>					
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	\$ -	\$ -
326	Clothing and Uniforms	322	-	-	-	-
329	Other Operating Supplies	4,078	1,799	3,000	3,000	3,000
331	Gas, Oil, Diesel Fuel and Grease	1,488	1,004	1,500	1,500	1,500
	<b>Total Contractual Services</b>	<b>\$ 5,888</b>	<b>\$ 2,802</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
	<b>Fixed Charges</b>					
541	Provision for Depreciation	\$ 2,205	\$ 2,823	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Total Fixed Charges</b>	<b>\$ 2,205</b>	<b>\$ 2,823</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
	<b>Total Mechanical Maintenance</b>	<b>\$ 94,184</b>	<b>\$ 71,478</b>	<b>\$ 76,811</b>	<b>\$ 88,811</b>	<b>\$ 79,992</b>
49100	<b>Debt Service</b>					
630	Bond Interest	\$ 521,997	\$ 461,323	\$ 274,275	\$ 274,275	\$ 248,875
49200						
650	SRF -Base Loan Interest	-	-	107,753	107,753	100,034
664	USDA Loan Interest-Water Tank	12,981	11,980	10,577	10,577	9,631
665	USDA Loan Interest	37,270	36,593	35,901	35,901	35,280
700	Bond Issuance Costs	-	-	-	-	-
49501		-	-	-	-	-
690	Other Debt Service	58,035	-	-	-	-
691	Bank Service Charges	1,013	355	2,000	2,000	2,000
	<b>Total Debt Service</b>	<b>\$ 631,296</b>	<b>\$ 510,252</b>	<b>\$ 430,506</b>	<b>\$ 430,506</b>	<b>\$ 395,820</b>
	<b>Total Expenses</b>	<b>\$ 6,202,646</b>	<b>\$ 6,156,142</b>	<b>\$ 6,048,072</b>	<b>\$ 6,291,872</b>	<b>\$ 6,368,787</b>
	<b>Revenues Over (Under) Expenses</b>	<b>\$ 1,610,324</b>	<b>\$ 172,787</b>	<b>\$ 549,788</b>	<b>\$ 357,488</b>	<b>\$ 347,773</b>
	<b>Convert to Cash Basis:</b>					
	Principal Payments	(847,654)	(1,109,060)	(1,194,829)	(1,194,829)	(1,229,334)
	Depreciation	1,554,420	1,558,635	1,391,000	1,591,000	1,391,000
	<b>Total Conversion to Cash Basis</b>	<b>2,317,090</b>	<b>622,362</b>	<b>745,959</b>	<b>753,659</b>	<b>509,439</b>
	<b>Estimated Beginning Net Assets July 1</b>	<b>\$ 20,958,768</b>	<b>\$ 23,340,600</b>	<b>\$ 23,537,265</b>	<b>\$ 23,537,265</b>	<b>\$ 23,894,753</b>
	<b>Restatement</b>	<b>771,508</b>	<b>23,878</b>			
	<b>Estimated Ending Net Assets June 30</b>	<b>\$ 23,340,600</b>	<b>\$ 23,537,265</b>	<b>\$ 24,087,053</b>	<b>\$ 23,894,753</b>	<b>\$ 24,242,526</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

Schedule G-2

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Future Bond Requirements**  
**For the Fiscal Year Ending June 30, 2020**

	<u>2014 REFUNDING</u>		Total Bond Requirements
	\$5,215,000 Fixed Rate Bonds Series Z-1-A	\$5,620,000 Fixed Rate Bonds Series 2010	
<u>Principal Requirements</u>			
2019-2020	495,000.00	20,000.00	515,000.00
Total Principal Requirements	\$ 495,000.00	\$ 20,000.00	\$ 515,000.00
<u>Interest Requirements</u>			
2019-2020	19,800.00	650.00	20,450.00
Total Interest Requirements	19,800.00	650.00	20,450.00
Total Debt Requirements	<u>514,800.00</u>	<u>20,650.00</u>	<u>535,450.00</u>

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2020**

Schedule G-3

**City of Manchester, Tennessee  
Water and Sewer Fund  
WWTP Loans  
For the Fiscal Year Ending June 30, 2020**

	38 yrs USDA	20 yrs SRF	Total Payments
\$1,348,000 - Loan	\$1,348,000 3.25%	\$7,500,000 2.16%	
<b><u>Principal Requirements</u></b>			
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
<b>Total Principal Requirements</b>	<b>1,183,839.04</b>	<b>4,796,910.80</b>	<b>5,980,749.84</b>
<b><u>Interest Requirements</u></b>			
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

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

Schedule G-3

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
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>621,049.23</u>	<u>640,205.88</u>	<u>1,261,255.11</u>
Total Debt Requirements	<u><u>1,804,888.27</u></u>	<u><u>5,437,116.68</u></u>	<u><u>7,242,004.95</u></u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Water Tank**  
**For the Fiscal Year Ending June 30, 2020**

	39 yrs USDA	
\$943,000 - Loan	\$943,000	Total Payments
	3.25%	
<u>Principal Requirements</u>		
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	320,139.00	320,139.00
<u>Interest Requirements</u>		
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	47,410.19	47,410.19
Total Debt Requirements	367,549.19	367,549.19

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**\$5M New Money 2016B**  
**For the Fiscal Year Ending June 30, 2020**

\$5,000,000	2016B Bonds	Total Payments
<u>Principal Requirements</u>		
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>\$ 5,175,000.00</u>	<u>\$ 5,175,000.00</u>
<u>Interest Requirements</u>		
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>\$ 1,122,725.00</u>	<u>\$ 1,122,725.00</u>
Total Debt Requirements	<u>\$ 6,297,725.00</u>	<u>\$ 6,297,725.00</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Series 2017 Bonds**  
**For the Fiscal Year Ending June 30, 2020**

\$5,730,000	Series 2017 Bonds	Total Payments
<u>Principal Requirements</u>		
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	\$ 5,665,000.00	\$ 5,665,000.00
 <u>Interest Requirements</u>		
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	\$ 648,100.00	\$ 648,100.00
 Total Debt Requirements	\$ 6,313,100.00	\$ 6,313,100.00

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2019 to June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
40110	Current Property Taxes	\$ 2,502,309	\$ 2,488,862	\$ 2,349,210	\$ 2,349,210	\$ 2,349,210
40120	Trustee's Collections-Prior Year	77,853	66,960	75,000	75,000	75,000
	Bankruptcy	2,439	10,104	350	350	500
40130	Cir Clk/Master-Prior Year	34,861	25,702	31,000	31,000	31,000
40140	Interest & Penalty	25,323	19,096	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	160	156	150	150	150
40162	Payments-Utilities	48	2,820	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	1,503	821	700	700	700
40210	Local Option Sales Tax	2,249,783	1,961,488	1,600,600	1,730,329	1,730,350
40275	Mixed Drink Tax	-	-	2,000	2,000	2,000
40350	Telecommunications	768	-	600	600	600
	Total Local Taxes	<u>\$ 4,895,047</u>	<u>\$ 4,576,009</u>	<u>\$ 4,086,810</u>	<u>\$ 4,216,539</u>	<u>\$ 4,216,710</u>
<u>Licenses and Permits</u>						
41110	Marriage Licenses	\$ 788	\$ 523	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	<u>\$ 788</u>	<u>\$ 523</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 650</u>
<u>Charges for Current Services</u>						
43511	Tuition - Regular Day Students	\$ 20,877	\$ 21,914	\$ 22,000	\$ 22,000	\$ 22,000
43570	Receipts from Individual Schools	-	-	-	-	-
43581	Community Services - E.S.P.	124,227	127,278	120,000	137,800	127,684
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	<u>\$ 145,104</u>	<u>\$ 149,192</u>	<u>\$ 142,000</u>	<u>\$ 159,800</u>	<u>\$ 149,684</u>
<u>Other Local Revenues</u>						
44110	Interest Income	\$ 4,583	\$ 6,600	\$ 4,000	\$ 4,000	\$ 4,000
44120	Lease/Rentals	-	-	-	-	-
44130	Sale of Materials and Supplies	96	-	-	-	-
44146	E-Rate Funding	-	1,933	-	-	-
44170	Miscellaneous Refunds	22,962	13,394	20,000	20,000	20,000
44560	Damages Recovered from Indv.	-	913	500	500	500
44570	Cont. & Gifts	6,150	7,250	2,500	8,550	2,500
44590	Other	3,767	2,500	-	-	-
44990	Other Local Revenue-FEMA+B614	-	-	-	4,000	-
	Total Other Local Revenues	<u>\$ 37,558</u>	<u>\$ 32,590</u>	<u>\$ 27,000</u>	<u>\$ 37,050</u>	<u>\$ 27,000</u>
<u>State Education Funds</u>						
46511	Basic Education Program	\$ 6,802,000	\$ 7,243,000	\$ 7,452,000	\$ 7,452,000	\$ 7,633,000
46515	Early Childhood Ed. Program	277,456	287,881	277,456	278,321	278,321
46590	Other State Ed. Funds - Safe Schools	-	258,535	-	-	37,800
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	-	-	7,530	52,920	-
46590	Other State Education Funds	278,893	-	-	-	15,120

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2019 to June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
46590	21st Century Grant	-	-	107,377	109,877	109,877
46595	Student Mgmt. System	-	-	-	-	-
46610	Regular Career Ladder	44,002	34,845	32,000	32,000	32,000
46612	Extended Career Ladder	-	-	-	-	-
46630	Energy Efficient Grant	-	-	-	-	-
	<b>Total State Education Funds</b>	<b>\$ 7,402,351</b>	<b>\$ 7,824,261</b>	<b>\$ 8,016,586</b>	<b>\$ 8,065,341</b>	<b>\$ 8,246,341</b>
	<b>Other State Revenues</b>					
46840	Alcoholic Beverage Tax	\$ 1,495	\$ 1,227	\$ 1,000	\$ 1,000	\$ 1,000
46980	Other State Grants	-	800	-	-	-
	<b>Total Other State Revenues</b>	<b>\$ 1,495</b>	<b>\$ 2,027</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
	<b>Federal Government</b>					
47111	Food Service	\$ -	\$ 11,542	\$ -	\$ -	-
47131	Vocational Basic Grant	-	-	-	-	-
47143	Special Ed. - Excess Cost Funds	23,692	11,663	11,000	11,000	-
47145	Special Ed.P/S-Excess Cost Funds	-	-	-	-	-
47590	Other Federal thru State-SNAP Grant	37,025	-	-	-	-
47990	TAP Grant	723,602	457,865	-	-	-
	<b>Total Federal Government</b>	<b>\$ 784,319</b>	<b>\$ 481,070</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 13,266,662</b>	<b>\$ 13,065,672</b>	<b>\$ 12,285,046</b>	<b>\$ 12,491,380</b>	<b>\$ 12,641,385</b>
	<b>Other Sources</b>					
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	-
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-
49810	City General Fund Transfers	1,678,467	1,858,467	1,858,467	1,858,467	1,858,467
	Request for Liquor by Drink Tax from City	-	-	-	-	-
39000	Fund Balance	-	-	-	(11,000)	-
	<b>Total Other Sources</b>	<b>\$ 1,678,467</b>	<b>\$ 1,858,467</b>	<b>\$ 1,858,467</b>	<b>\$ 1,847,467</b>	<b>\$ 1,858,467</b>
	<b>Total Revenues and Other Sources</b>	<b>\$ 14,945,129</b>	<b>\$ 14,924,139</b>	<b>\$ 14,143,513</b>	<b>\$ 14,338,847</b>	<b>\$ 14,499,852</b>

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Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Expenditures and Other Uses</u>						
71000	<u>Instructional Expenditures</u>					
71100	<u>Regular Instruction Program</u>					
116	Teachers	\$ 4,828,160	\$ 4,245,284	\$ 4,235,939	\$ 4,305,939	\$ 4,484,318
116	Teachers-TAP Performance	-	181,599	-	-	-
116	Teachers-AugN Mentor Aug	-	18,648	-	-	-
116	Teachers-AugS Master Aug	-	13,500	-	-	-
116	Teachers-TAPS Master Sal	-	249,850	-	-	-
	Teachers-CCLM	-	-	-	-	-
116	Teachers-Instructional Coaches	-	-	132,099	132,099	126,191
117	Career Ladder Program	22,166	16,504	15,000	16,000	14,000
127	Extended Career Ladder	-	-	-	-	-
128	Homebound	-	2,172	5,000	5,000	5,000
162	Clerical Personnel	100,408	104,550	106,775	109,975	113,127
163	Educational Assistants	173,880	167,734	180,000	180,000	166,238
	Educational Assistants-CCLE	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	38,029	38,668	40,800	42,700	45,930
195	Certified Substitute Teachers	38,804	45,343	55,000	21,015	40,000
198	Non-Cert. Substitute Teachers	57,540	64,500	90,000	90,000	75,000
198	Non-Cert. Substitute Teachers-TAP	-	-	-	-	-
201	Social Security	305,190	302,006	292,207	292,207	305,043
201	Social Security-AUGN	-	-	-	-	-
201	Social Security-AUGS	-	-	-	-	-
201	Social Security-TAP	-	-	-	-	-
201	Social Security-TAPS	-	-	-	-	-
	Social Security-CCLE	-	-	-	-	-
	Social Security-CCLM	-	-	-	-	-
204	State Retirement	423,226	432,329	486,915	486,915	516,290
204	State Retirement-AUGN	-	-	-	-	-
204	State Retirement-AUGS	-	-	-	-	-
204	State Retirement TAP	-	-	-	-	-
204	State Retirement TAPS	-	-	-	-	-
	State Retirement CCLM	-	-	-	-	-
203	Life Insurance	3,023	3,551	3,880	3,880	3,500
203	Life Insurance TAPS	-	-	-	-	-
203	Life Insurance TAP	-	-	-	-	-
207	Medical Insurance	752,809	845,805	958,549	874,449	893,769
207	Medical Insurance TAPS	-	-	-	-	-
207	Medical Insurance TAP	-	-	-	-	-
208	Dental Insurance	37,968	42,774	45,881	45,881	45,245
208	Dental Insurance TAPS	-	-	-	-	-
208	Dental Insurance TAP	-	-	-	-	-
210	Unemployment Compensation	5,985	3,896	8,480	5,880	6,000
210	Unemployment Compensation-AUGN	-	-	400	-	-
210	Unemployment Compensation-TAPS	-	-	-	-	-

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Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
210	Unemployment Compensation TAP	-	-	-	-	-
210	Unemployment Compensation AUGS	-	-	-	-	-
211	Local Retirement	8,378	8,527	10,000	10,000	8,000
212	Empl. Medicare Liability	71,376	70,634	68,366	68,366	71,809
212	Empl. Medicare Liability-AUGS	-	-	-	-	-
212	Empl. Medicare Liability TAP	-	-	-	-	-
212	Empl. Medicare Liability TAPS	-	-	-	-	-
212	Empl. Medicare Liability AUGN	-	-	-	-	-
	Empl. Medicare Liability CCLE	-	-	-	-	-
	Empl. Medicare Liability CCLM	-	-	-	-	-
299	Other Fringe Benefits	42,856	41,829	45,000	46,500	45,000
299	Other Fringe Benefits TAP	-	-	1,500	-	-
299	Other Fringe Benefits TAPS	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	1,500	1,500	-
350	Internet Connectivity	-	36,060	36,060	36,060	36,060
336	Maintenance/repair of Equipment-DPP	-	-	-	-	-
399	Other Contracted Services	105,693	47,929	60,000	60,000	65,000
399	Other Contracted Services-DPP	-	-	-	-	-
399	Other Contracted Services-RTI	-	-	-	-	-
399	Other Contracted Services-TAP	-	-	-	-	-
429	Instructional Supplies	78,643	103,899	125,000	125,000	115,000
429	Instructional Supplies-RTI	-	-	-	-	-
429	Instructional Supplies-TAP	-	-	-	-	-
429	Instructional Supplies-CCLE	-	-	-	-	-
429	Instructional Supplies-CCLM	-	-	-	-	-
430	Textbooks-Electronic	-	1,329	40,000	40,000	40,000
449	Textbooks	55,778	30,970	40,000	40,000	35,000
449	Textbooks-RTI	-	-	-	-	-
471	Software	-	-	55,000	55,000	55,000
499	Other Supplies/SAFE	-	-	7,430	15,020	15,120
499	Safe Schools/Security	-	-	-	36,300	37,800
499	Other Supplies/Materials	8,521	11,293	4,000	4,000	3,000
499	Other Supplies/Materials-DPP	-	-	-	-	-
499	Other Supplies/Materials-TAP	-	-	-	-	-
599	Other Charges	19,981	146	500	500	500
722	Instructional Equipment	-	-	5,000	5,000	-
722	Instructional Equipment SpEd IPAD Minis	-	-	-	-	-
722	Instructional Equipment-DPP	-	-	-	-	-
722	Instructional Equipment-RTI	-	-	-	-	-
722	Instructional Equipment--TAP	-	984	-	-	-
	Total Regular Instruction Program	\$ 7,178,414	\$ 7,132,313	\$ 7,156,281	\$ 7,155,186	\$ 7,366,940
71150	Alternative Instruction Program					
116	Teachers	\$ 24,321	\$ 25,719	\$ 26,248	\$ 26,298	\$ 26,620
201	Social Security	1,508	1,565	1,628	1,628	1,651
204	State Retirement	2,199	2,335	2,746	2,751	2,830
206	Life Insurance	16	18	18	18	18

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
207	Medical Insurance	3,179	3,416	3,760	3,705	3,662
208	Dental Insurance	211	227	250	250	254
210	Unemployment Compensation	23	14	100	100	100
212	Employer Medicare	353	366	381	381	386
299	Other Fringe Benefits	250	245	300	300	250
	Total Alternative Instruction Program	\$ 32,060	\$ 33,905	\$ 35,431	\$ 35,431	\$ 35,771
<b>71200 Special Education Program</b>						
116	Teachers	\$ 560,559	\$ 607,628	\$ 641,783	\$ 641,783	\$ 616,100
117	Career Ladder Program	3,750	4,500	5,500	5,500	5,000
127	Career Ladder - Ext. Contracts	-	-	-	-	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	158,028	155,300	203,758	203,758	215,460
171	Speech Pathologist	137,906	146,252	146,819	148,819	150,665
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	31,758	34,085	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
195	Certified Substitute Teachers	-	2,959	3,000	3,000	6,000
201	Social Security	51,871	55,691	62,054	57,054	61,210
204	State Retirement	63,520	62,894	99,364	87,364	97,125
206	Life Insurance	687	751	790	790	600
207	Medical Insurance	198,869	211,461	238,415	258,415	269,600
208	Dental Insurance	9,020	9,875	10,600	10,600	9,020
210	Unemployment Compensation	1,261	757	2,400	2,400	2,400
211	Local Retirement	6,373	6,800	7,000	2,000	7,000
212	Employer Medicare Liability	12,131	13,025	14,513	14,513	14,320
299	Other Fringe Benefits	7,681	7,735	8,500	8,500	8,500
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	-	-	-	-	-
429	Instructional Supplies	28,838	9,625	5,000	5,000	5,000
449	Textbooks	-	-	-	-	-
499	Other Supplies/Materials	-	7,633	11,000	11,000	11,000
599	Other Charges	2,938	3,653	3,000	3,000	3,000
725	Special Ed. Equipment	341	-	-	-	-
	Total Special Education Program	\$ 1,275,531	\$ 1,340,624	\$ 1,463,496	\$ 1,463,496	\$ 1,482,000
<b>71300 Vocational Education Program</b>						
116	Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	-	-	-	-	-
730	Instructional Equipment	-	-	-	-	-
	Total Vocational Education Program	\$ -	\$ -	\$ -	\$ -	\$ -

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Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ -	\$ -	\$ -	\$ -	-
599	Other Charges	230	-	2,000	2,000	2,000
	Total Student Body Education Program	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
	Total Instructional Expenditures	<u>\$ 8,486,235</u>	<u>\$ 8,506,842</u>	<u>\$ 8,657,208</u>	<u>\$ 8,656,113</u>	<u>\$ 8,886,711</u>
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 73,582	\$ 77,116	\$ 77,082	\$ 80,982	\$ 77,881
117	Career Ladder Program	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	4,352	4,656	4,842	4,882	4,891
204	State Retirement	6,742	6,935	9,408	9,358	8,385
206	Life Insurance	36	36	36	36	36
207	Medical Insurance	8,618	9,169	10,127	10,127	10,167
208	Dental Insurance	460	461	390	462	423
210	Unemployment Compensation	49	28	90	90	90
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,018	1,089	1,133	1,143	1,144
299	Other Fringe Benefits	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	796	582	3,500	3,500	3,000
399	Contracted Services	2,551	2,548	8,000	23,000	14,300
499	Other Supplies/Materials	963	1,639	1,500	1,500	1,500
524	In-service Staff Dev.	495	740	1,650	1,650	1,650
599	Other Charges	2,749	555	-	-	-
701	Equipment for Administration	-	-	1,500	1,500	-
	Total Attendance	<u>\$ 103,911</u>	<u>\$ 107,054</u>	<u>\$ 120,758</u>	<u>\$ 139,730</u>	<u>\$ 124,967</u>
72120	<u>Health Services</u>					
105	Supervisor/Director-CSH	\$ 45,696	\$ 47,524	\$ 47,524	\$ 47,524	\$ 48,000
131	Medical Personnel	125,243	130,920	123,804	123,804	128,692
131	Medical Personnel CSH	-	-	7,951	7,951	5,050
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments-CSH	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,680	10,024	8,169	8,169	8,305
201	Social Security CSH	-	-	2,950	2,444	2,444
	State Retirement	6,643	6,920	11,900	11,900	11,900
204	State Retirement CSH	-	-	2,600	2,486	2,486
206	Life Insurance	132	144	108	108	108
206	Life Insurance CSH	-	-	36	36	36

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
207	Medical Insurance	27,971	31,926	21,486	21,486	21,271
207	Medical Insurance CSH	-	-	13,633	12,809	14,090
208	Dental Insurance	1,689	1,846	1,534	1,534	1,550
208	Dental Insurance CSH	-	-	508	461	508
210	Unemployment	191	112	400	400	400
210	Unemployment CSH	-	-	108	83	83
211	Local Retirement	3,074	3,229	3,690	3,690	3,690
212	Employer Medicare	2,264	2,344	1,911	1,911	1,922
212	Employer Medicare CSH	-	-	690	573	572
355	Travel/CSH	-	1,199	3,000	1,200	1,200
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies/CSH	-	-	1,000	4,818	5,916
499	Other Supplies & Materials	7,254	5,383	2,500	2,500	2,500
499	Other Supplies & Materials CFG	-	-	-	-	-
524	In-service Staff Dev./CSH	-	-	1,000	615	615
524	In-service Staff Dev.	822	737	1,500	1,500	1,000
599	Other Charges	-	-	-	-	-
	Total Health Services	\$ 230,659	\$ 242,308	\$ 258,002	\$ 258,002	\$ 262,338
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ 1,000	\$ 1,000	\$ 1,000	\$ 667	\$ 1,000
123	Guidance Personnel	138,231	118,938	155,000	155,000	158,050
127	Extended Career Ladder	-	-	-	-	-
138	Pupil Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Dana Morris	-	-	-	-	47,197
201	Social Security	8,247	6,831	9,672	9,672	12,790
204	State Retirement	12,586	10,890	16,318	16,318	21,820
206	Life Insurance	85	81	108	108	144
207	Medical Insurance	21,399	23,956	33,000	33,000	41,930
208	Dental Insurance	1,089	1,042	1,300	1,300	1,980
210	Unemployment Compensation	117	44	250	250	250
212	Employer Medicare Liability	1,929	1,598	2,262	2,262	2,995
299	Other Fringe Benefits	426	945	1,500	1,500	1,500
309	Contracts with Gov't Agency	-	-	126,820	126,820	129,356
322	Evaluation and Testing	-	-	1,200	1,200	1,200
355	Travel	281	148	250	250	300
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	-	-	500	500	500
599	Other Charges	-	-	-	-	-
	Total Other Student Support	\$ 185,390	\$ 165,473	\$ 349,180	\$ 348,847	\$ 421,012
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ 55,000	\$ -	\$ 75,000	\$ 86,000	\$ 46,395
105	Supervisor/Director - VPK	-	-	-	-	-
105	Supervisor/Director - CSH	-	-	-	-	-
117	Career Ladder Program	2,800	1,000	1,000	1,000	-

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
127	Extended Career Ladder Program	-	-	-	-	-
129	Librarians	159,966	168,106	170,065	167,065	169,146
138	Inst. Computer Personnel	-	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	63,949	-	-	-
195	Substitute Teachers-TAP	-	-	-	-	-
201	Social Security	13,204	13,951	15,566	15,566	13,180
201	Social Security-TAP	-	-	-	-	-
201	Social Security - CSH	-	-	-	-	-
204	State Retirement	14,551	21,161	26,261	27,161	22,594
204	State Retirement - CSH	-	-	-	-	-
206	Life Insurance	99	138	150	150	150
206	Life Insurance CSH	-	-	-	-	-
207	Medical Insurance	81,890	94,138	35,000	35,700	37,700
207	Medical Insurance - CSH	-	-	-	-	-
207	Medical Insurance-Retirees	-	-	90,000	90,000	90,000
208	Dental Insurance	1,264	1,765	1,900	1,900	2,000
208	Dental Insurance - CSH	-	-	-	-	-
210	Unemployment Compensation	190	110	700	700	700
210	Unemployment Compensation - CSH	-	-	-	-	-
210	Unemployment Compensation-TAP	-	-	-	-	-
212	Employer Medicare Liability	3,088	3,263	3,640	3,640	3,082
212	Employer Medicare Liability - CSH	-	-	-	-	-
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	1,980	1,946	2,000	2,000	3,000
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	-	-	-
355	Travel	24,322	388	2,500	2,500	5,000
355	Travel - Safe Schools Grant	-	-	100	100	100
355	Travel/SAFE	-	-	-	-	-
355	Travel - CSH	-	-	-	-	-
	Travel - TAP	-	-	-	-	-
399	Other Contracted Services	-	9,000	-	-	-
	Other Contracted Services-SAFES	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
432	Library Books/Media	1,650	1,735	9,000	-	6,000
499	Other Supplies & Materials	79	-	1,000	400	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	59,241	47,957	12,500	12,500	15,000
	In-service/Staff Development-CCLE	-	-	-	-	-

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	In-service/Staff Development-CCLM	-	-	-	-	-
524	In-service/Staff Development-SAFES	-	-	-	1,500	-
524	In-service/Staff Development-TAP	-	-	-	-	-
599	Other Charges	-	-	-	-	-
	Adm. Equip. SAFES	-	-	-	-	-
701	Adm. Equip. CSH	-	-	-	-	-
790	Other Equipment	-	-	-	-	-
	<b>Total Regular Instruction Program</b>	<b>\$ 419,324</b>	<b>\$ 428,607</b>	<b>\$ 446,382</b>	<b>\$ 447,882</b>	<b>\$ 415,047</b>
72220	<u>Special Education Program</u>					
105	Supervisor/Director	\$ 46,778	\$ 48,624	\$ 65,000	\$ 65,000	\$ 69,329
117	Career Ladder Program	2,000	2,000	2,000	2,000	-
124	Psychological Personnel	32,450	34,133	56,000	56,000	68,680
135	Assessment Personnel	60,690	63,118	-	-	-
162	Clerical Personnel	25,953	21,143	35,000	35,000	20,687
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,965	10,166	9,796	9,796	9,839
204	State Retirement	12,829	13,688	16,527	16,527	16,120
206	Life Insurance	95	95	125	125	125
207	Medical Insurance	21,564	22,763	27,065	27,065	36,064
208	Dental Insurance	1,205	1,211	1,400	1,400	2,095
210	Unemployment Compensation	138	86	300	300	300
211	Local Retirement	1,817	1,480	1,675	1,675	-
212	Employer Medicare Liability	2,331	2,378	2,291	2,291	2,302
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	2,000
307	Communication	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	400	400	400
355	Travel	450	91	2,500	2,500	2,500
399	Other Contracted Services	52,701	47,261	69,000	69,000	73,000
499	Other Supplies & Materials	400	976	500	500	500
524	In-service/Staff Development	5,276	1,386	4,000	4,000	4,000
599	Other Charges	-	-	-	-	-
725	Special Ed. Equipment	-	31,305	11,000	11,000	-
	<b>Total Special Education Program</b>	<b>\$ 278,142</b>	<b>\$ 303,404</b>	<b>\$ 306,079</b>	<b>\$ 306,079</b>	<b>\$ 307,941</b>
72230	<u>Vocational Education</u>					
355	Travel	\$ -	\$ -	\$ -	\$ -	-
524	In Service Development	-	-	-	-	-
	<b>Total Vocational Education</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
72250	<u>Technology</u>					
105	Director of Technology	\$ -	\$ -	\$ -	82,672	77,322
189	Other Salaries and Wages	-	-	-	74,885	76,986
201	Social Security	-	-	-	9,273	9,568
204	State Retirement	-	-	-	14,551	13,609
206	Life Insurance	-	-	-	108	108

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
207	Medical Insurance	-	-	-	29,502	33,790
208	Dental Insurance	-	-	-	1,523	1,523
210	Unemployment	-	-	-	400	400
212	Employer Medicare	-	-	-	2,169	2,238
299	Other Fringe Benefits	-	-	-	500	500
307	Communication	-	-	-	2,200	6,000
336	Main/Repair Tech Equipment	-	-	-	60,000	60,000
336	Main/Repair Tech Equipment/DPP	-	-	-	8,500	8,500
355	Travel	-	-	-	2,700	3,000
355	Travel/Safe Schools	-	-	-	-	-
399	Other Contracted Services/DPP	-	-	-	7,000	7,000
399	Other Contracted Services	-	-	-	4,000	4,000
451	Uniforms	-	-	-	600	600
471	Software	-	-	-	3,000	3,000
499	Other Supplies	-	-	-	15,000	15,000
499	Other Supplies/Safe Schools	-	-	-	700	-
524	Inservice Staff Dev	-	-	-	4,200	4,200
722	Equipment/DPP	-	-	-	77,000	77,000
722	Equipment-Technology	-	-	-	75,000	75,000
	Total Technology	\$ -	\$ -	\$ -	\$ 475,483	\$ 479,344
72310	<u>Board of Education</u>					
118	Secretary to Board	\$ 1,406	\$ 1,462	\$ 1,500	\$ 1,500	\$ 1,515
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	87	91	93	93	94
206	Life Insurance	-	-	-	-	-
207	Medical Insurance	-	-	-	-	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	2	1	6	6	6
211	Local Retirement	82	102	90	103	107
212	Employer Medicare Liability	20	21	25	25	25
302	Advertising	-	-	-	-	-
305	Audit Services	14,424	9,943	16,000	16,000	16,000
308	Consultants	-	-	-	-	-
320	Dues and Membership	7,361	6,556	8,500	8,500	8,500
321	Engineering Services	-	-	-	-	-
331	Legal Services	24,947	18,862	25,000	25,000	25,000
332	Legal Notice Recording Fees	-	-	-	-	-
349	Printing, Stationery and Forms	-	-	-	-	-
351	Bd. of Ed. Rental Payments	-	-	-	-	-
355	Travel	76	6,087	15,000	15,000	20,000
	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	465	-	775	775	775
510	Trustee's Commission	70,135	73,701	75,000	75,000	80,000
513	Worker's Compensation	73,848	83,629	85,000	85,000	85,000

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
524	In-service Staff Development	5,910	10,955	10,000	25,000	15,000
533	Criminal Investigation Fees	157	39	300	300	300
534	Refund to Applicants-Investigation Fees	108	130	300	300	3,300
599	Other Charges	9,084	4,040	7,000	7,000	5,000
701	Admin Equipment	-	-	-	-	-
	Total Board of Education	\$ 223,112	\$ 230,619	\$ 259,889	\$ 274,902	\$ 275,922
<b>72320 Office of the Superintendent</b>						
101	Director of Schools	\$ 110,000	\$ 114,400	\$ 114,400	\$ 128,400	\$ 118,170
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161	Secretary	51,815	53,888	53,888	53,888	54,427
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	38,200	-
201	Social Security	10,293	10,691	10,496	13,906	10,764
204	State Retirement	10,486	10,932	15,304	18,104	16,478
206	Life Insurance	69	72	72	84	72
207	Medical Insurance	12,402	14,046	15,249	17,549	18,443
208	Dental Insurance	884	923	1,002	1,065	1,010
210	Unemployment Compensation	143	59	300	300	300
211	Local Retirement	3,627	3,772	4,000	4,000	4,000
212	Employer Medicare Liability	2,407	2,500	2,455	3,255	2,518
299	Other Fringe Benefits	-	500	500	700	500
307	Communication	10,931	11,940	15,000	15,000	12,000
320	Dues and Membership	5,544	5,160	5,000	5,000	5,000
336	Maintenance/Repairs to Equipment	-	-	-	-	-
348	Postal Charges	198	3,722	4,000	4,000	4,000
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	7,281	6,451	10,000	10,000	10,000
	Other Fringe Benefits	500	342	-	-	-
399	Other Contracted Services	-	-	-	-	-
435	Office Supplies	586	1,722	2,000	2,000	2,000
	Periodicals	-	-	-	-	-
524	In-service Staff Development	-	-	-	-	-
599	Other Charges	6,061	-	3,000	3,000	3,000
701	Administration Equipment	-	-	-	-	-
	Total Office of the Superintendent	234,227	242,120	257,666	319,451	263,682
<b>72410 Office of the Principal</b>						
104	Principals	\$ 213,615	\$ 215,569	\$ 222,645	\$ 222,645	\$ 225,540
104	Principals-TAP Performance	-	-	-	-	-
116	Teachers-TAP	-	-	-	-	-
117	Career Ladder Program	5,000	5,000	4,000	4,333	5,000
127	Extended Career Ladder	-	-	-	-	-
139	Assistant Principal	173,744	180,360	192,027	191,927	202,012
139	Assistant Principal-TAP Performance	-	-	-	-	-
161	Secretaries	104,623	110,199	111,365	111,365	113,656
188	Bonus Payments	-	-	-	-	-

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	29,166	30,323	32,870	32,870	33,865
201	Social Security-TAP	-	-	-	-	-
204	State Retirement	37,208	38,262	46,755	46,755	53,940
204	State Retirement-TAP	-	-	-	-	-
206	Life Insurance	315	317	350	350	216
207	Medical Insurance	81,801	81,700	90,000	80,000	80,445
208	Dental Insurance	4,023	4,076	4,500	4,500	4,568
210	Unemployment Compensation-TAP	-	-	800	800	800
210	Unemployment Compensation	423	248	-	-	-
211	Local Retirement	4,996	5,228	5,800	5,800	5,800
212	Employer Medicare Liability	6,821	7,092	7,690	7,690	9,721
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	2,992	2,900	3,200	3,300	3,600
307	Communication	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	-	-	-	-	-
355	Travel	1,559	1,437	2,500	2,500	2,500
399	Other Contracted Services	-	500	500	500	500
435	Office Supplies	1,315	75	1,200	1,200	1,200
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	840	450	1,200	1,200	1,200
599	Other Charges	-	-	-	-	-
701	Administration Equipment	-	-	-	-	-
	Total Office of the Principal	\$ 668,441	\$ 683,736	\$ 727,402	\$ 717,735	\$ 744,563
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 59,765	\$ 62,161	\$ 62,155	\$ 65,655	\$ 66,312
122	Purchasing Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	101,494	106,909	112,674	112,674	123,528
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,385	9,992	10,840	10,840	11,771
204	State Retirement	8,434	8,864	15,735	12,235	13,290
206	Life Insurance	108	108	108	108	122
207	Medical Insurance	26,173	26,139	31,000	31,000	34,000
208	Dental Insurance	1,381	1,384	1,671	1,671	1,713
210	Unemployment Compensation	144	84	300	300	300
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	2,195	2,337	2,535	2,535	2,750
299	Other Fringe Benefits	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	2,133	3,199	3,300	3,300	3,300

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Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
399	Other Contracted Services	12,309	11,008	22,345	22,345	24,500
411	Data Processing Supplies	-	-	-	-	-
499	Other Materials & Supplies	10,474	6,287	3,000	3,000	3,000
524	In-service/Staff Development	3,224	5,983	5,000	5,000	5,000
599	Other Charges	-	-	-	-	-
701	Administration Equipment	1,949	2,040	2,000	2,000	1,500
	<b>Total Fiscal Services</b>	<b>\$ 239,168</b>	<b>\$ 246,495</b>	<b>\$ 272,663</b>	<b>\$ 272,663</b>	<b>\$ 291,086</b>
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 219,397	\$ 217,708	\$ 268,191	\$ 247,781	\$ 275,552
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	12,926	13,339	16,628	16,628	17,082
204	State Retirement	6,594	9,078	14,026	14,026	19,290
206	Life Insurance	234	198	300	300	300
207	Medical Insurance	53,284	43,199	55,000	55,000	52,000
208	Dental Insurance	3,069	2,538	3,450	3,450	5,000
210	Unemployment Compensation	355	337	1,100	1,100	1,100
211	Local Retirement	4,501	527	6,000	6,000	-
212	Employer Medicare	3,023	3,120	3,889	3,889	4,000
329	Laundry Service/Uniforms	8,345	8,763	11,000	11,000	11,000
336	Maintenance/repair of Equipment	-	-	500	500	317
359	Disposal Fee	25,136	24,600	26,000	26,000	27,000
399	Contracted Services	-	-	-	-	-
410	Custodial Supplies	31,133	27,995	35,000	35,000	35,000
415	Electricity	317,122	319,502	335,000	335,000	335,000
434	Natural Gas	12,157	10,516	30,000	30,000	20,000
451	Uniforms	99	527	2,000	2,000	2,000
454	Water/Sewer	35,703	29,834	30,000	30,000	35,000
499	Other Supplies and Materials	-	-	550	550	550
501	Boiler Insurance	2,650	215	3,000	3,000	2,000
502	Building and Contents Insurance	42,000	42,000	42,000	42,000	42,000
599	Other Charges	17,652	16,178	21,500	21,500	20,000
720	Plant Operation Equipment	9,606	8,831	9,000	9,000	6,000
	<b>Total Operation of Plant</b>	<b>\$ 804,986</b>	<b>\$ 779,005</b>	<b>\$ 914,134</b>	<b>\$ 893,724</b>	<b>\$ 910,191</b>
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 144,413	\$ 152,544	\$ 196,932	\$ 201,932	\$ 204,192
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	8,185	8,634	12,210	12,210	12,660
204	State Retirement	7,553	7,978	10,300	10,700	14,294
206	Life Insurance	108	108	131	141	150
207	Medical Insurance	30,164	30,985	41,000	41,000	39,500
208	Dental Insurance	1,381	1,384	2,100	2,100	2,100
210	Unemployment Compensation	144	127	700	700	700
212	Employer Medicare Liability	1,914	2,019	2,856	2,856	2,965

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
307	Communication	958	884	1,500	1,500	1,500
335	Maintenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	146,349	79,112	95,000	95,000	95,000
335	Maintenance & Repairs/Buildings HVAC	-	-	55,000	55,000	50,000
336	Maintenance & Repairs/ Equipment	19,190	15,195	15,000	15,000	15,000
336	Maintenance & Repairs/ Equip. SAFES	2,385	1,553	-	-	-
338	Maintenance & Repairs/Vehicles	-	-	4,000	4,000	4,000
355	Travel	1,386	1,438	1,000	1,000	1,000
399	Other Contracted Services	4,626	15,117	10,900	10,900	12,000
425	Gasoline	-	758	3,000	3,000	3,000
426	Construction Materials	-	-	6,000	6,000	6,000
451	Uniforms	734	721	1,200	1,200	1,200
499	Other Supplies and Materials	4,981	3,277	6,000	6,000	6,000
511	Vehicle Insurance	2,750	2,750	2,750	2,750	2,750
524	In-service Staff Development	33	-	300	300	300
599	Other Charges	3,738	150	1,000	1,000	1,000
717	Maintenance Equipment	3,000	3,450	5,000	5,000	5,000
717	SAFES Equipment	-	-	-	-	-
	Total Maintenance of Plant	\$ 383,992	\$ 328,184	\$ 473,879	\$ 479,289	\$ 480,311
72710	<u>Transportation</u>					
105	Supervisor	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,050
146	Bus Drivers	6,546	4,203	8,100	8,100	7,100
201	Social Security	216	135	813	813	754
204	State Retirement	182	114	917	917	860
206	Life Insurance	-	-	-	-	3
207	Health Insurance	-	-	-	-	1,000
208	Dental Insurance	-	-	-	-	36
210	Unemployment Compensation	18	11	40	40	40
212	Employer Medicare Liability	94	68	190	190	177
338	Maintenance/repair of Vehicles	4,170	3,544	7,000	17,000	9,000
399	Other Contracted Services	-	-	1,000	1,000	-
412	Diesel Fuel	5,997	6,966	7,500	7,500	8,000
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	11,000	9,992	10,000	10,000	10,000
599	Other Charges	3,259	2,674	500	500	500
	Total Transportation	\$ 31,482	\$ 27,707	\$ 41,060	\$ 51,060	\$ 42,520
72810	<u>Central and Other</u>					
105	Director of Technology	\$ 71,650	\$ 74,599	\$ 74,672	\$ -	\$ -
189	Other Salaries/Wages	69,433	73,101	74,885	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	8,395	8,926	9,273	-	-
204	State Retirement	10,108	10,597	14,551	-	-
206	Life Insurance	108	108	108	-	-
207	Medical Insurance	25,130	24,346	25,702	-	-
208	Dental Insurance	1,381	1,384	1,523	-	-

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
210	Unemployment	145	84	400	-	-
211	Local Retirement	-	-	-	-	-
212	Employer Medicare	1,963	2,088	2,169	-	-
299	Other Fringe Benefits	500	500	500	-	-
307	Communication	2,319	3,336	6,000	-	-
336	Maint/Repair Tech Equipment	148,462	50,432	60,000	-	-
336	Maint/Repair Tech Equipment-DPP	-	-	8,500	-	-
355	Travel	837	1,780	2,700	-	-
355	Travel-Safe	-	-	-	-	-
399	Other Contracted Services-DPP	7,437	11,925	7,000	-	-
399	Other Contracted Services	-	-	4,000	-	-
451	Uniforms	349	247	-	-	-
470	Wiring	-	1,415	3,000	-	-
451	Uniforms	-	-	600	-	-
471	Software	-	51,780	-	-	-
499	Other Supplies/Materials	11,495	1,417	15,000	-	-
499	Other Supplies/Materials-Safe	-	-	700	-	-
524	In-service Staff Development	263	1,035	4,200	-	-
599	Other Charges	-	-	-	-	-
722	Equipment/DPP	164,931	130,797	77,000	-	-
722	Tech Equipment	-	-	75,000	-	-
	Total Central and Other	\$ 524,906	\$ 449,897	\$ 467,483	\$ -	\$ -
	Total Support Services Expenditures	\$ 4,327,740	\$ 4,234,609	\$ 4,894,577	\$ 4,984,847	\$ 5,018,924
73100	<u>Food Service</u>					
189	Other Salaries-Sick	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Food Service	\$ -	\$ -	\$ -	\$ -	\$ -
73300	<u>Community Services</u>					
105	Supervisor/Director/LeapsM	\$ 9,425	\$ 6,813	\$ 7,700	\$ 4,500	\$ 9,000
105	Supervisor/ESP	-	-	-	16,000	10,000
116	Teachers	98,443	63,113	62,500	64,875	68,875
163	Aides	18,324	23,089	17,800	21,000	12,500
169	Part-time Personnel-LeapsM	95,694	96,767	-	-	-
169	Part-time Personnel-LeapsW	-	-	-	-	-
169	ESP Temp/Part Time Personnel	-	-	-	-	-
169	ESP Temp/Part Time Personnel	-	-	94,000	94,000	94,940
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-
189	Other Salaries	32,463	32,145	-	-	-
189	ESP Other Salaries & Wages	-	-	-	-	-
189	FRC Other Salaries & Wages	-	-	34,388	27,338	27,338
189	FRC2 Other Salaries & Wages	-	-	-	-	-
189	LEAPS-LEAPM	-	-	-	-	-
189	LEAPS-LEAPW	-	-	-	-	-

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Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
201	ESP Social Security	15,575	13,560	5,828	6,128	6,700
201	FRC Social Security	-	-	2,129	1,496	1,493
201	FRC2 Social Security	-	-	-	-	-
201	LEAPSM Social Security	-	-	5,357	5,690	5,690
201	LEAPSW Social Security	-	-	-	-	-
204	Retirement/ESP	-	-	-	1,800	-
204	Retirement/LEAPSM	9,586	6,961	7,811	8,297	8,297
204	Retirement/LEAPSW	-	-	-	-	-
204	ESP -State Retirement	-	-	-	-	-
204	Retirement/FRC	-	-	-	-	1,596
206	ESP Life Insurance	35	36	20	20	-
206	FRC Life Insurance	-	-	25	36	36
206	FRC2 Life Insurance	-	-	-	-	-
207	Medical Insurance	8,879	8,978	-	-	-
207	ESP Medical Insurance	-	-	5,400	5,400	-
207	FRC Medical Insurance	-	-	4,300	8,997	9,107
207	FRC2 Medical Insurance	-	-	-	-	-
208	ESP Dental Insurance	460	461	310	310	-
208	FRC Dental Insurance	-	-	315	461	461
208	FRC2 Dental Insurance	-	-	-	-	-
210	ESP Unemployment Compensation	681	409	500	500	500
210	FRC Unemployment Compensation	-	-	216	41	41
210	FRC2 Unemployment Compensation	-	-	-	-	-
210	LEAPSM Unemployment Compensation	-	-	1,036	551	551
210	LEAPSW Unemployment Compensation	-	-	-	-	-
211	Local Retirement	2,621	2,396	-	-	-
211	ESP Local Retirement	-	-	1,405	1,405	-
211	FRC Local Retirement	-	-	1,214	1,430	1,430
211	FRC2 Local Retirement	-	-	-	-	-
212	ESP Employer Medicare Liability	3,642	3,171	1,363	1,463	1,551
212	FRC Employer Medicare Liability	-	-	498	349	349
212	FRC2 Employer Medicare Liability	-	-	-	-	-
212	LEAPSM Employer Medicare Liability	-	-	1,253	1,314	1,314
212	LEAPSW Employer Medicare Liability	-	-	-	-	-
299	Fringe Benefits	-	-	216	216	-
307	ESP Communications	-	-	-	-	-
307	FRC Communications	-	-	-	-	-
307	FRC2 Communications	-	-	-	-	-
336	ESP Maintenance of Equipment	-	-	-	-	-
355	ESP Travel	1,123	756	250	250	250
355	FRC Travel	-	-	1,200	900	900
355	FRC2 Travel	-	-	-	-	-
355	LEAPSM Travel	-	-	100	-	-
355	LEAPSW Travel	-	-	-	-	-
399	ESP Other Contracted Services	-	-	-	-	-
422	Food Supplies	1,218	-	2,750	2,750	1,000
422	ESP Food Supplies	-	-	-	-	-

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2019 to June 30, 2020**

Account		2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Approved Budget
429	Instructional Supplies/LEAPSM	2,729	299	3,570	2,500	2,500
429	Instructional Supplies/LEAPSW	-	-	-	-	-
499	Other Supplies	-	-	-	-	-
499	ESP Other Supplies/Materials	28,784	-	5,000	5,000	2,000
499	FRC Other Supplies/Materials	-	-	14,347	18,095	17,988
499	FRC2 Other Supplies/Materials	-	-	4,500	4,284	4,500
499	LEAPS Other Supplies/Materials	-	25,682	-	500	500
499	Care Other Supplies/Materials	-	-	-	17,050	-
499	CFG Other Supplies/Materials	-	-	-	1,187	-
499	CFMT Other Supplies	-	-	-	1,000	-
524	ESP In-service	851	375	-	-	-
524	FRC1 Inservice	-	-	375	80	80
524	FRC2 Inservice	-	-	-	-	-
524	LEAPSM Inservice	-	-	250	650	650
524	LEAPSW Inservice	-	-	-	-	-
599	Other Charges	2,483	1,500	-	-	-
599	Other Charges-FEMA	-	-	-	3,000	-
599	ESP Other Charges	-	-	3,174	2,774	500
790	ESP Other Equipment	-	-	-	-	-
790	FRC Other Equipment	-	-	-	-	-
Total Community Services		\$ 333,016	\$ 286,511	\$ 291,100	\$ 333,637	\$ 292,637

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2019 to June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
73400	<u>Early Childhood Education</u>					
116	Teachers	\$ 141,794	\$ 152,345	\$ 153,418	\$ 154,968	\$ 156,605
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-
116	Teachers-WES 2	-	-	-	-	-
163	Ed. Assistants	51,331	52,997	54,465	54,765	56,085
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	11,083	11,734	12,889	11,891	13,189
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-
201	Soc. Security-WES 2	-	-	-	-	-
204	State Retirement	15,252	16,605	19,860	19,074	20,575
204	State Retirement-CSES	-	-	-	-	-
204	State Retirement-WES 1	-	-	-	-	-
204	State Retirement-WES 2	-	-	-	-	-
206	Life Insurance	199	216	216	216	216
206	Life Insurance-CSES	-	-	-	-	-
206	Life Insurance-WES 1	-	-	-	-	-
206	Life Insurance-WES 2	-	-	-	-	-
207	Medical Ins.	33,088	35,442	38,800	44,000	43,965
207	Medical Ins.-CSES	-	-	-	-	-
207	Medical Ins.-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,111	2,303	2,502	2,768	2,910
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	292	166	400	158	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	2,592	2,744	3,014	2,781	3,085
212	Employer Medicare-CSES	-	-	-	-	-
212	Employer Medicare-WES 1	-	-	-	-	-
212	Employer Medicare-WES 2	-	-	-	-	-
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	1,500
299	Other Fringe Benefits-CSES	-	-	-	-	-

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2019 to June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
299	Other Fringe Benefits-WES 1	-	-	-	-	-
299	Other Fringe Benefits-WES 2	-	-	-	-	-
355	Travel	-	-	-	-	-
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	16,584	15,578	-	-	3,000
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
599	Other Charges	1,630	446	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-
	Total Early Childhood Education	<u>\$ 277,456</u>	<u>\$ 292,076</u>	<u>\$ 287,064</u>	<u>\$ 292,121</u>	<u>\$ 301,530</u>
76100	Regular Capital Outlay					
304	Architects	\$ -	\$ -	\$ -	\$ 50,000	\$ -
308	Consultants	-	-	-	-	-
707	Building Improvements	141,000	96,671	18,564	45,316	-
	Total Regular Capital Outlay	<u>\$ 141,000</u>	<u>\$ 96,671</u>	<u>\$ 18,564</u>	<u>\$ 95,316</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 13,565,447</u>	<u>\$ 13,416,709</u>	<u>\$ 14,148,513</u>	<u>\$ 14,362,034</u>	<u>\$ 14,499,802</u>
	Total Expenditures and Other Uses	<u>\$ 13,565,447</u>	<u>\$ 13,416,709</u>	<u>\$ 14,148,513</u>	<u>\$ 14,362,034</u>	<u>\$ 14,499,802</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 1,379,682	\$ 1,507,430	\$ (5,000)	\$ (23,187)	\$ 50
	Estimated Beginning Fund Equity July 1	2,682,029	4,061,711	5,569,141	5,569,141	5,545,954
	Prior Period Adjustment					
	Audit Adjustment (to Federal)					
	Audit Adjustment (Lease pmts)					
	Audit Adjustment (PO's)					
*	Estimated Ending Fund Equity June 30	<u>\$ 4,061,711</u>	<u>\$ 5,569,141</u>	<u>\$ 5,564,141</u>	<u>\$ 5,545,954</u>	<u>\$ 5,546,004</u>

\* 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, 2020**

**City of Manchester, Tennessee**  
**Central Cafeteria Fund**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017 Audited	2017-2018 Audited	2018-2019 Original Budget	2018-2019 Estimated Budget	2019-2020 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
43521	Lunch Payments - Children	\$ 104,537	\$ 112,637	\$ 121,589	\$ 121,589	\$ 132,346
43522	Lunch Payments - Adults	19,599	17,583	22,000	22,000	20,000
43523	Income from Breakfast	15,394	16,382	18,892	18,892	30,000
43524	Special Milk Sales	-	-	-	-	-
43525	Ala Carte Sales	48,111	54,417	56,000	56,000	50,000
	Total Charges for Current Services	<u>\$ 187,641</u>	<u>\$ 201,019</u>	<u>\$ 218,481</u>	<u>\$ 218,481</u>	<u>\$ 232,346</u>
<u>Other Local Revenues</u>						
44110	Interest Earned	\$ 296	\$ 373	\$ 300	\$ 300	\$ 300
44170	Misc. Refunds	-	349	250	250	-
44570	Contributions and Gifts	-	-	-	-	-
	Total Other Local Revenues	<u>\$ 296</u>	<u>\$ 722</u>	<u>\$ 550</u>	<u>\$ 550</u>	<u>\$ 300</u>
<u>State of Tennessee</u>						
46520	School Food - State Matching	\$ -	\$ -	\$ 7,147	\$ 7,147	\$ 7,650
	Total State of Tennessee	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,147</u>	<u>\$ 7,147</u>	<u>\$ 7,650</u>
<u>Federal Government</u>						
47111	Lunch - USDA	\$ 408,448	\$ 434,374	\$ 445,499	\$ 445,499	\$ 475,000
47113	Breakfast - USDA	136,482	140,382	146,005	146,005	150,000
47114	USDA Fruit & Vegetable Grant	16,880	65,911	-	-	50,000
47115	Food Svc. Commodities	56,671	58,076	56,925	56,925	55,503
47590	Other Federal thru State	8,101	-	-	-	-
	Total Federal Government	<u>\$ 626,582</u>	<u>\$ 698,743</u>	<u>\$ 648,429</u>	<u>\$ 648,429</u>	<u>\$ 730,503</u>
<u>Other Sources</u>						
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues and Other Sources	<u>\$ 814,519</u>	<u>\$ 900,484</u>	<u>\$ 874,607</u>	<u>\$ 874,607</u>	<u>\$ 970,799</u>
	Total Available Funds	<u>\$ 814,519</u>	<u>\$ 900,484</u>	<u>\$ 874,607</u>	<u>\$ 874,607</u>	<u>\$ 970,799</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2020**

**City of Manchester, Tennessee**  
**Central Cafeteria Fund**  
**Statement of Proposed Operations**  
**July 1, 2019 To June 30, 2020**

Account Number	Account Description	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Expenditures</u>						
73100	<u>Food Service</u>					
105	Supervisor	\$ -	\$ -	\$ 35,000	\$ -	\$ 31,152
162	Clerical Personnel	-	-	-	-	-
165	Cafeteria Personnel	191,674	191,674	208,000	243,000	223,039
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	11,662	11,662	18,178	18,178	15,760
204	State Retirement	3,911	3,911	7,330	7,330	13,290
206	Life Insurance	206	206	500	500	500
207	Medical Insurance	64,786	64,786	93,600	93,600	83,724
208	Dental Insurance	2,801	2,801	3,800	3,800	3,341
210	Unemployment Compensation	643	643	1,105	1,105	800
211	Local Retirement	4,016	4,016	5,820	5,820	4,100
212	Employer Medicare	2,728	2,728	3,625	3,625	3,690
307	Communication	223	223	-	-	-
308	Consultants	-	-	-	-	-
320	Dues/Memberships	318	318	550	550	900
336	Maintenance/Repair of Equip.	4,259	4,259	20,000	20,000	20,000
354	Transportation - Other than Students	-	-	-	-	-
355	Travel	3,673	3,673	5,500	5,500	5,500
399	Contracted Services	7,569	7,569	13,174	13,174	30,000
421	Food Preparation Supplies	-	-	8,000	8,000	8,000
422	Food Supplies	322,102	322,102	340,000	430,000	417,000
435	Office Supplies	416	416	1,500	1,500	1,500
451	Uniforms	-	-	4,000	4,000	4,000
469	Commodities	56,671	56,671	56,925	56,925	55,503
499	Other Supplies/Materials	1,550	1,550	10,000	10,000	10,000
524	In-service/Staff Development	238	238	3,000	3,000	4,000
599	Other Charges	4,552	4,552	15,000	15,000	15,000
710	Food Service Equipment	9,644	9,644	20,000	80,000	20,000
	Total Food Service	\$ 693,642	\$ 693,642	\$ 874,607	\$ 1,024,607	\$ 970,799
	Total Expenditures	\$ 693,642	\$ 693,642	\$ 874,607	\$ 1,024,607	\$ 970,799
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 120,877	\$ 206,842	\$ -	\$ (150,000)	\$ -
	Estimated Beginning Fund Equity July 1	254,725	375,602	582,444	582,444	432,444
	Estimated Ending Fund Equity June 30	\$ 375,602	\$ 582,444	\$ 582,444	\$ 432,444	\$ 432,444

Restricted for Operation of Non-Inst Ser

Unassigned