

***City of Manchester***

***2012 - 2013***

***Annual Budget***

City of Manchester  
Mayor and Board of Alderman  
2012 - 2013

Betty Superstein	Mayor
Donnie Thomas	Vice Mayor
Ryan French	Alderman
Janet Nettles	Alderwoman
Gene Holmes	Alderman
Donny Parsley	Alderman
Roxanne Patton	Alderwoman

**City of Manchester, Tennessee**  
**Annual Budget**  
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**For the Fiscal Year Ending June 30, 2013**

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**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE,  
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2012 THROUGH  
JUNE 30, 2013.**

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:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from

<b>GENERAL FUND</b>	<b>FY2011 Actual</b>	<b>FY2012 Estimated</b>	<b>FY2013 Proposed</b>
Local Taxes	\$ 9,407,455	\$ 9,737,913	\$ 9,708,527
License and Fees	66,269	57,000	60,000
Intergovernmental	1,470,902	1,714,725	1,569,825
Charges for Services	21,798	26,000	20,000
Fines and Forfeitures	205,959	242,000	217,000
Miscellaneous Revenues	561,698	181,182	93,050
Nonspendable Fund Balance	38,368	55,000	55,000
Unassigned Fund Balance	2,829,578	2,814,299	2,814,795
<b>Total Available Funds</b>	<b>\$ 14,602,027</b>	<b>\$ 14,828,119</b>	<b>\$ 14,538,197</b>
<b>SANITATION</b>			
Charges for Current Services	\$ 911,868	\$ 932,200	\$ 932,200
Transfer from Other Funds	-	29,176	26,856
Unassigned Fund Balance	155,541	155,541	155,541
<b>Total Available Funds</b>	<b>\$ 1,067,409</b>	<b>\$ 1,116,917</b>	<b>\$ 1,114,597</b>
<b>RECREATION FUND</b>			
Local Taxes	\$ 129,865	\$ 145,000	\$ 145,000
Intergovernmental	132,494	409,800	10,000
Charges for Current Services	1,204,818	1,156,600	1,196,600
Other Revenues	172,983	8,000	8,000
Transfer from Other Funds	883,545	491,524	431,545
Unassigned Fund Balance	(25,185)	62,102	72,406
<b>Total Available Funds</b>	<b>\$ 2,498,520</b>	<b>\$ 2,273,026</b>	<b>\$ 1,863,551</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

**DRUG CONTROL FUND**

Fines and Forfeitures	\$	10,478	\$	40,000	\$	40,000
Other Revenues		337,867		124,900		110,700
Unassigned Fund Balance		372,014		391,914		372,014
<b>Total Available Funds</b>	<b>\$</b>	<b>720,359</b>	<b>\$</b>	<b>556,814</b>	<b>\$</b>	<b>522,714</b>

**TOURISM FUND**

Local Taxes	\$	64,932	\$	85,000	\$	75,000
Grant Revenue				2,500		
Unassigned Fund Balance		199,424		193,124		105,114
<b>Total Available Funds</b>	<b>\$</b>	<b>264,356</b>	<b>\$</b>	<b>280,624</b>	<b>\$</b>	<b>180,114</b>

**COMMUNITY POLICING**

Fines and Forfeitures	\$	5,295	\$	7,000	\$	8,300
Other Revenues		17,760		18,500		19,500
Transfer from Other Funds		17,000		17,000		17,000
Unassigned Fund Balance		26,393		26,393		26,393
<b>Total Available Funds</b>	<b>\$</b>	<b>66,448</b>	<b>\$</b>	<b>68,893</b>	<b>\$</b>	<b>71,193</b>

**GENERAL DEBT SERVICE FUND**

Other Revenues	\$	58,691	\$	58,700	\$	46,200
Transfer from Other Funds		1,518,862		1,599,855		1,568,249
Unassigned Fund Balance		2,020,183		2,020,183		2,020,183
<b>Total Available Funds</b>	<b>\$</b>	<b>3,597,736</b>	<b>\$</b>	<b>3,678,738</b>	<b>\$</b>	<b>3,634,632</b>

**CAPITAL PROJECT-TDOT GREENWAY PHASE V (Downtown Renovation)**

Grant Revenue	\$	-	\$	50,000	\$	352,040
Transfer from Other Funds				28,250		88,010
Unassigned Fund Balance				-		-
<b>Total Available Funds</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>78,250</b>	<b>\$</b>	<b>440,050</b>

**GENERAL PURPOSE SCHOOL FUND**

Local Taxes	\$	3,853,232	\$	3,835,250	\$	3,866,700
Licenses and Permits		682		450		500
Charges for Current Services		181,494		171,000		174,500
Other Local Revenues		27,765		21,450		19,750
State Education Funds		6,310,544		6,325,770		6,517,147
Other State Revenues		1,128		1,000		1,000
Federal Funds Received Thru State		64,442		33,800		30,000
Transfer from Other Funds		1,696,783		1,685,612		1,680,967
Restricted for Education-ESP		66,363		63,027		63,027
Restricted for Education-WCAR		4,544		4,990		4,990
Unassigned Fund Balance		2,967,125		3,601,346		3,275,510
<b>Total Available Funds</b>	<b>\$</b>	<b>15,174,102</b>	<b>\$</b>	<b>15,743,695</b>	<b>\$</b>	<b>15,634,091</b>

**CAFETERIA FOOD SERVICE FUND**

Charges for Current Services	\$	226,894	\$	219,550	\$	240,031
Other Local Revenues		211		1,725		1,740
State Education Funds		8,040		8,100		8,100
Federal Funds Received Thru State		476,237		498,050		563,000
Unassigned Fund Balance		248,072		275,630		244,073
<b>Total Available Funds</b>	<b>\$</b>	<b>959,454</b>	<b>\$</b>	<b>1,003,055</b>	<b>\$</b>	<b>1,056,944</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

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

**GENERAL FUND**

General Government	\$	5,205,308	\$	5,463,050	\$	5,442,618
Public Safety		4,597,560		4,727,109		4,643,805
Public Works/Sanitation		2,926,092		2,728,684		2,540,539
Parks and Recreation		2,611,952		2,123,637		1,780,842
Tourism		59,460		93,800		163,010
Debt Service		1,520,344		1,658,555		1,614,449
Total Appropriations	\$	16,920,716	\$	16,794,835	\$	16,185,263

**DRUG CONTROL FUND**

Drug Fund	\$	290,297	\$	145,000	\$	150,700
Total Appropriations	\$	290,297	\$	145,000	\$	150,700

**COMMUNITY POLICING**

Community Policing Program	\$	35,040	\$	42,500	\$	44,800
Total Appropriations	\$	35,040	\$	42,500	\$	44,800

**GENERAL PURPOSE SCHOOL FUND**

Instruction

Regular Instruction Program	\$	6,059,184	\$	6,360,600	\$	6,679,020
Alternative Instruction Program		25,580		57,514		59,959
Special Education Program		1,138,346		1,299,180		1,338,180
Vocational Education Program		8,857		8,600		-
Student Body Education Program		21,803		23,000		23,000

Support Services

Attendance		192,378		103,679		102,542
Health Services		107,132		113,945		117,614
Other Student Support		139,065		144,454		146,401
Regular Instruction Program		406,201		508,786		515,248
Special Education Program		207,387		271,756		281,033
Vocational Education Program		258		200		-
Board of Education		232,638		248,644		258,596
Office of Superintendent		199,560		211,131		215,593
Office of Principal		674,322		725,704		717,375
Fiscal Services		261,627		282,525		290,383
Operation of Plant		800,439		856,175		871,170
Maintenance of Plant		381,652		452,200		467,851
Transportation		32,080		34,065		36,037
Central and Other		96,820		104,386		109,163

Operation of Non-Instructional Services

Community Services		229,584		236,177		238,364
Early Childhood Education		270,976		272,247		269,037
Regular Capital Outlay		18,850		85,000		10,000
Transfers to Other Funds		-		-		-
Total Appropriations	\$	11,504,739	\$	12,399,968	\$	12,746,566

**CAFETERIA FOOD SERVICE FUND**

Operation of Non-Instructional Services

Food Service	\$	683,824	\$	758,982	\$	812,871
Total Appropriations	\$	683,824	\$	758,982	\$	812,871

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

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

General Fund	\$	2,869,795
Drug Fund	\$	372,014

**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	460,000	1,029,116		
Notes	103,571	21,779		
Capital Leases				
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
<b>CAPITAL PROJECT</b>		
<b>TDOT GREENWAY PHASE V</b>		
<b>(Downtown Renovation)</b>		
Expenditures	\$ 440,050	
Total Appropriations	\$ 440,050	

**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.

**City of Manchester, Tennessee**  
**Annual Budget**  
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**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 \$2.2999 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: \_\_\_\_\_  
PASSED SECOND READING: \_\_\_\_\_  
PASSED THIRD AND FINAL READING: \_\_\_\_\_

\_\_\_\_\_  
Betty Superstein, Mayor

ATTEST:

\_\_\_\_\_  
Esther C. Greene, Finance Director

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2013**

Schedule A

**City of Manchester, Tennessee  
Summary Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2013**

<b>Fund</b>	<b>Estimated Fund Balance July 1, 2012</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, 2013</b>
<b><u>Governmental Funds</u></b>								
General	\$ 2,869,299	\$ 11,668,402	\$ -	\$ 11,668,402	\$ 8,068,123	\$ 3,599,783	\$ 11,667,906	\$ 2,869,795
Sanitation	155,541	959,056	-	959,056	932,200	26,856	959,056	155,541
Recreation	62,102	1,359,600	431,545	1,791,145	1,685,364	95,478	1,780,842	72,406
Drug	391,914	150,700	-	150,700	150,700	-	150,700	391,914
Tourism	193,124	75,000	-	75,000	75,000	88,010	163,010	105,114
Community Policing	26,393	27,800	17,000	44,800	44,800	-	44,800	26,393
General Debt Service	2,020,183	46,200	1,568,249	1,614,449	1,614,449	-	1,614,449	2,020,183
Capital Project	-	352,040	88,010	440,050	440,050	-	440,050	-
General Purpose School Cafeteria	3,343,527	10,609,597	1,680,967	12,290,564	12,746,566	-	12,746,566	2,887,525
	244,073	812,871	-	812,871	812,871	-	812,871	244,073
<b>Total Governmental Funds</b>	<b>\$ 9,306,157</b>	<b>\$ 26,061,266</b>	<b>\$ 3,785,771</b>	<b>\$ 29,847,037</b>	<b>\$ 26,570,123</b>	<b>\$ 3,810,127</b>	<b>\$ 30,380,250</b>	<b>\$ 8,772,944</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule B

**City of Manchester, Tennessee**  
**Statement of Estimated Revenue From Current Property Taxes**  
**For the Fiscal Year Ending June 30, 2012**

**Estimated Assessed Valuation - 2011**

	<b>Real and Personal</b>	<b>Public Utilities</b>	<b>Total</b>
Manchester	\$ 193,504,910	\$ 5,296,290	\$ 198,801,200

**Estimated Revenue From Current Property Taxes**

<b>Fund</b>	<b>Proposed Tax Rate</b>	<b>Amount of Levy</b>	<b>Reserved for Delinquency</b>	<b>Net Estimated Collection</b>	<b>Penny Generation</b>
General	2.2999	\$ 4,572,192	\$ 273,665	\$ 4,298,527	\$ 18,690

**Estimated Delinquency Percentage**

<b>Tax Year</b>	<b>Fiscal Year</b>	<b>Taxes Levied</b>	<b>Taxes Collected in Fiscal Year</b>	<b>Percentage Of Collection</b>
2010	2010-2011	\$ 4,598,700.12	\$ 4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
2002	2002-2003	3,681,640.28	3,442,617.23	93.51%
2001	2001-2002	2,803,895.14	2,696,418.00	96.17%
Total Collections		<u>39,565,753.77</u>	<u>37,197,573.95</u>	94.01%
				100.00%
Delinquency Percentage				<u>5.99%</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Revenues</u>					
<u>Local Taxes</u>					
31200	Current Property Taxes	\$ 4,201,966.28	\$ 4,344,913	\$ 4,364,913	\$ 4,298,527
31211	Delinquent Property Tax - 1st Prior Year	261,179.30	270,000	285,000	285,000
31219	Delinquent Property Tax - Other Years	12,202.08	20,000	20,000	25,000
31320	Interest and Penalty	58,641.97	55,000	57,000	65,000
31610	Local Option Sales Tax	3,516,675.85	3,550,000	3,625,000	3,630,000
31710	Wholesale Beer Tax	450,994.95	450,000	470,000	470,000
31720	Wholesale Liquor Tax	191,884.71	200,000	200,000	195,000
31850	Business Tax	302,221.96	260,000	250,000	250,000
31912	Cable TV Franchise Tax	107,326.54	107,000	111,000	135,000
31920	Room Occupancy Tax	304,360.99	305,000	355,000	355,000
Total Local Taxes		<u>\$ 9,407,454.63</u>	<u>\$ 9,561,913</u>	<u>\$ 9,737,913</u>	<u>\$ 9,708,527</u>
<u>Licenses and Permits</u>					
32230	Beer and Liquor by Drink Permits	\$ 16,456.58	\$ 17,000	\$ 17,000	\$ 15,000
32610	Building Permits	49,812.50	40,000	40,000	45,000
Total Licenses and Permits		<u>\$ 66,269.08</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	<u>\$ 60,000</u>
<u>Intergovernmental</u>					
33310	Payment in Lieu of Taxes - Housing Authority	\$ 8,628.00	\$ 8,600	\$ 9,600	\$ 9,600
33320	State Revenue Sharing - T.V.A.	106,289.25	110,000	116,500	116,500
33420	ARRA COPS Grant	126,247.50	121,000	121,000	24,100
33423	Police Grant - Equipment	10,397.71	-	-	-
33424	Methamphetamine Overtime Grant		25,000	25,000	25,000
33490	Other State Grants		141,825	149,825	141,825
33510	State Sales Tax	630,352.37	625,000	675,000	650,000
33520	State Income Tax	43,450.85	45,000	45,000	40,000
33530	State Beer Tax	4,925.84	5,000	5,000	5,000
33541	State Mix Drink Tax	39,802.47	35,000	40,000	40,000
33551	State Gasoline and Motor Fuel Tax	199,784.91	200,000	200,000	195,000
33552	State - City Streets and Transportation	20,305.01	20,000	20,000	20,000
33556	State 3% Gas Tax	58,146.42	60,000	70,000	70,000
33590	State Highway Maintenance Contract	83,350.50	83,000	83,000	83,000
33591	State Supplemental Reimburse-Police	19,200.00	19,200	19,200	19,200
33592	State Supplemental Reimburse-Fire	18,000.00	18,000	18,000	18,000
33593	Corporate Excise Tax	34,420.98	35,000	50,000	45,000
33700	Coffee County Industrial Park	57,600.00	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire Dept.	10,000.00	10,000	10,000	10,000
Total Intergovernmental		<u>\$ 1,470,901.81</u>	<u>\$ 1,619,225</u>	<u>\$ 1,714,725</u>	<u>\$ 1,569,825</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Charges for Current Services</u>					
34125	Development - Street Lighting		\$ 500	\$ 500	\$ 500
34230	Fees and Commissions	3,415.18	3,500	3,500	3,500
34240	Accident Report Charges	1,597.00	1,000	1,000	1,000
34314	Mowing Charges	3,362.22	4,000	4,000	4,000
34420	Black & Concrete Tile	11,594.00	15,000	15,000	10,000
34510	Animal Control Charges	1,830.00	2,000	2,000	1,000
	Total Charges for Current Services	<u>\$ 21,798.40</u>	<u>\$ 26,000</u>	<u>\$ 26,000</u>	<u>\$ 20,000</u>
<u>Fines, Forfeitures and Penalties</u>					
35110	Court Fines and Costs	\$ 204,609.06	\$ 220,000	\$ 240,000	\$ 215,000
35115	SOR Fees	1,350.00	2,000	2,000	2,000
	Total Fines, Forfeitures and Penalties	<u>\$ 205,959.06</u>	<u>\$ 222,000</u>	<u>\$ 242,000</u>	<u>\$ 217,000</u>
<u>Other Revenues</u>					
36101	Interest Earnings	\$ -	\$ 50	\$ 50	\$ 50
36330	Sale of Equipment/Vehicles	11,704.02	15,000	15,000	5,000
36331	Sale of Equipment/Vehicles - Police			80,000	-
36340	Sale of Cemetery Lots	1,000.00	1,000	1,000	1,000
36350	Insurance Recovery	14,179.00	5,000	18,000	5,000
36711	Contribution/Donations - Fire Dept	6,705.00	2,000	2,000	2,000
36713	Contribution/Donations - Police Dept	40,635.62	35,000	35,000	45,000
36715	Contribution/Donations - Public Works	453,318.00	-		
36963	Transfer from Other Funds	2,500.00	2,500	-	-
36999	Miscellaneous Revenues	31,656.84	30,000	30,132	35,000
	Total Other Revenues	<u>\$ 561,698.48</u>	<u>\$ 90,550</u>	<u>\$ 181,182</u>	<u>\$ 93,050</u>
	Total Revenues	<u>\$ 11,734,081.46</u>	<u>\$ 11,576,688</u>	<u>\$ 11,958,820</u>	<u>\$ 11,668,402</u>

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Schedule C

City of Manchester, Tennessee  
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Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Expenditures and Other Uses</u>				
41210	City Court				
252	Legal Services	\$ 9,500.04	\$ 9,500	\$ 9,500	\$ 10,000
	Total City Court	<u>\$ 9,500.04</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 10,000</u>

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<b>Account Number</b>	<b>Account Description</b>	<b>2010-2011 Audited</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimated</b>	<b>2012-2013 Proposed Budget</b>
41310	<u>Board of Mayor and Aldermen Personnel</u>				
111	Regular Employee Salaries	\$ 178,851.49	\$ 181,553	\$ 181,553	\$ 184,633
141	OASI Employers Share	13,465.66	13,889	13,889	14,124
142	Employee Health Insurance	44,692.20	49,395	41,895	57,114
143.001	Retirement - TCRS	9,120.06	6,209	9,309	8,637
144	Employee Dental Insurance	1,860.26	2,358	1,858	2,963
145	Employee Life Insurance	331.33	463	463	473
147	Unemployment Insurance	285.84	650	650	650
148	Education/Training/Travel/ Lodging	1,137.00	2,000	4,000	2,000
172	Election Officials and Clerks	2,166.72	3,000	-	10,000
	<b>Total Personnel</b>	<b>\$ 251,910.56</b>	<b>\$ 259,517</b>	<b>\$ 253,617</b>	<b>\$ 280,594</b>
	<u>Contractual Services</u>				
211	Postage	\$ 63.48	\$ 300	\$ 300	\$ 300
211.001	Postage/Office Supplies-Historical Soc		500	500	500
221	Printing, Duplicating and Typing	111.00	500	500	500
231	Legal Notices	4,292.48	6,000	6,000	6,000
233	Subscriptions/Publications	123.57	500	500	500
236	Public Relations	12,502.65	10,000	10,000	10,000
239	Dues and Subscriptions	3,179.00	3,500	3,500	3,500
245	Telephone	4,290.61	4,500	4,500	4,500
252	Legal Services	72,083.81	60,000	60,000	60,000
254	Architectural/Engineering	1,960.84	3,000	5,000	5,000
259.001	Other Prof Srv-Garden Club (Grant)	5,000.00		3,000	
261	Repairs and Maint - Vehicle	-	500	500	500
	<b>Total Contractual Services</b>	<b>\$ 103,607.44</b>	<b>\$ 89,300</b>	<b>\$ 94,300</b>	<b>\$ 91,300</b>
	<u>Supplies</u>				
311	Office Supplies	3,913.03	\$ 3,500	\$ 2,500	\$ 2,500
312	Small Items of Equipment	3,109.82	1,500	3,500	1,500
326	Clothing and Uniforms	-	500	0	0
331	Gas, Oil, Diesel Fuel and Grease	1,321.04	2,000	2,000	2,000
340	Meeting Expenses	717.51	800	800	800
	<b>Total Supplies</b>	<b>\$ 9,061.40</b>	<b>\$ 8,300</b>	<b>\$ 8,800</b>	<b>\$ 6,800</b>
	<u>Fixed Charges</u>				
533	Machinery & Equipment - Copier	\$ 2,909.14	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Total Fixed Charges</b>	<b>\$ 2,909.14</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
	<b>Total Board of Mayor and Aldermen</b>	<b>\$ 367,488.54</b>	<b>\$ 360,117</b>	<b>\$ 359,717</b>	<b>\$ 381,694</b>

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Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
41510	<u>Financial Administration</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 211,724.69	\$ 224,344	\$ 224,344	\$ 220,190
113	Salaries - Overtime	2,026.36	500	-	500
141	OASI Employers Share	15,781.31	17,277	17,277	16,883
142	Employee Health Insurance	59,228.56	57,114	47,114	49,400
143	Retirement - ING	5,039.75	5,000	5,000	5,200
143.001	Retirement - TCRS	8,769.11	10,809	10,809	8,100
144	Employee Dental Insurance	2,670.83	2,775	2,275	2,483
145	Employee Life Insurance	393.52	473	473	462
147	Unemployment Insurance	468.70	700	700	700
148	Education/Training/Travel/ Lodging	4,531.78	4,000	4,000	6,000
	Total Personnel	<u>\$ 310,634.61</u>	<u>\$ 322,992</u>	<u>\$ 311,992</u>	<u>\$ 309,918</u>
	<u>Contractual Services</u>				
211	Postage	\$ 3,770.01	\$ 4,000	\$ 4,000	\$ 4,000
221	Printing, Duplicating and Typing	3,873.06	2,000	2,800	2,800
231	Publication Formal and Legal Notices	191.66	500	500	500
239	Dues and Subscription	77.00	200	200	200
245	Telephone	1,282.19	1,234	234	-
253	Accounting/Auditing Services	16,921.94	16,000	13,600	15,407
255	Data Processing Support	9,322.96	11,000	14,500	15,000
261	Repairs and Maint - Vehicles	5.17			
267	Repairs and Maint - Computer Equip	-		215	
	Total Contractual Services	<u>\$ 35,443.99</u>	<u>\$ 34,934</u>	<u>\$ 36,049</u>	<u>\$ 37,907</u>
	<u>Supplies</u>				
311	Office Supplies	\$ 7,955.18	\$ 4,000	\$ 5,000	\$ 5,000
312	Small Items of Equipment	3,872.11		2,500	4,000
331	Gas, Oil, Diesel Fuel and Grease	30.29	100	185	50
340	Meeting Expense	94.56	150	-	-
	Total Supplies	<u>\$ 11,952.14</u>	<u>\$ 4,250</u>	<u>\$ 7,685</u>	<u>\$ 9,050</u>
	<u>Fixed Charges</u>				
514	Professional Liability/Surety Bond	\$ 550.00	\$ 500	\$ 1,200	\$ 1,200
555	Bank Service Charges	1,968.97	2,000	2,000	2,000
	Total Fixed Charges	<u>\$ 2,518.97</u>	<u>\$ 2,500</u>	<u>\$ 3,200</u>	<u>\$ 3,200</u>
	Total Financial Administration	<u>\$ 360,549.71</u>	<u>\$ 364,676</u>	<u>\$ 358,926</u>	<u>\$ 360,075</u>

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Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
41700	<u>Planning and Zoning</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 207,111.43	\$ 195,641	\$ 195,641	\$ 199,556
113	Salaries - Overtime	-	100	300	100
141	OASI Employers Share	15,373.31	14,974	14,974	15,274
142	Employee Health Insurance	68,995.85	64,832	64,832	64,832
143	Retirement - ING	5,184.09	2,525	2,525	2,700
143.001	Retirement - TCRS	8,772.70	11,177	11,177	9,000
144	Employee Dental Insurance	3,200.04	3,224	3,224	3,443
145	Employee Life Insurance	420.50	484	484	484
147	Unemployment Insurance	394.41	500	500	500
148	Education/Training/Travel/ Lodging	1,023.65	2,000	2,000	
	Total Personnel	<u>\$ 310,475.98</u>	<u>\$ 295,457</u>	<u>\$ 295,657</u>	<u>\$ 295,889</u>
	<u>Contractual Services</u>				
211	Postage	\$ 238.00	\$ 300	\$ 300	\$ 200
221	Printing, Duplicating and Typing	115.45	100	100	200
231	Publication Formal and Legal Notices	565.24	800	800	800
234	Manuals and Code Updates	243.00	700	700	700
239	Dues and Subscription	100.00	300	300	300
245	Telephone	2,355.33	2,500	2,500	2,500
259	Other Professional Service	3,938.40	5,000	5,000	5,000
261	Repairs and Maint - Vehicles	1,721.01	1,400	1,400	1,400
	Total Contractual Services	<u>\$ 9,276.43</u>	<u>\$ 11,100</u>	<u>\$ 11,100</u>	<u>\$ 11,100</u>
	<u>Supplies</u>				
311	Office Supplies	\$ 408.45	\$ 750	\$ 750	\$ 750
312	Small Items of Equipment	1,250.35	1,300	1,300	1,300
326	Clothing and Uniforms	430.30	600	600	600
329	Other Operating Supplies			780	
331	Gas, Oil, Diesel Fuel and Grease	3,472.72	3,500	4,000	3,500
334	Tires and Tubes	-	300	400	300
340	Meeting Expenses	29.38		-	
	Total Supplies	<u>\$ 5,591.20</u>	<u>\$ 6,450</u>	<u>\$ 7,830</u>	<u>\$ 6,450</u>
	<u>Fixed Charges</u>				
533	Machinery & Equipment - Copier	\$ 5,720.04	\$ 4,800	\$ 4,800	\$ 4,800
	Total Fixed Charges	<u>\$ 5,720.04</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>
	<u>Capital Outlay</u>				
943	Vehicles	\$ 9,300.00		\$ 8,800	\$ -
	Total Capital Outlay	<u>\$ 9,300.00</u>		<u>\$ 8,800</u>	<u>\$ -</u>
	Total Planning and Zoning	<u>\$ 340,363.65</u>	<u>\$ 317,807</u>	<u>\$ 328,187</u>	<u>\$ 318,239</u>

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<b>Account Number</b>	<b>Account Description</b>	<b>2010-2011 Audited</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimated</b>	<b>2012-2013 Proposed Budget</b>
41800	<u>General Government and Buildings</u>				
	<u>Personnel</u>				
143	Retirement Expense	\$ 150.00	\$ 500	500	500
149	Other Employee Benefits	150.70	200	200	200
	Total Personnel	<u>\$ 300.70</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>
	<u>Contractual Services</u>				
216	Radio and Cable Services	\$ 1,295.88	1,400	1,400	1,400
239	Dues and Subscriptions	-	415	415	415
241	Electric	55,499.81	55,000	55,000	55,000
242	Water	6,754.52	6,500	6,500	6,500
244	Gas	20,417.75	25,000	22,000	22,000
245	Telephone	21,308.85	20,000	20,000	20,000
251	Medical Services	2,917.25	2,500	3,500	2,500
259	Other Professional Service	4,967.01	5,000	5,700	5,000
266	Repairs and Maint - Buildings	23,219.37	21,000	23,000	23,000
292	Janitorial Services	29,170.08	28,750	28,750	28,750
	Total Contractual Services	<u>\$ 165,550.52</u>	<u>\$ 165,565</u>	<u>\$ 166,265</u>	<u>\$ 164,565</u>
	<u>Supplies</u>				
311	Office Supplies	\$ 2,107.45	\$ 3,000	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	2,734.96	3,000	3,000	3,000
	Total Supplies	<u>\$ 4,842.41</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
	<u>Fixed Charges</u>				
511	General Liability	\$ 93,937.34	\$ 110,804	\$ 110,804	\$ 135,000
515	Workers Compensation Insurance	151,152.63	148,580	157,580	172,500
521	Building Insurance	3,001.22	4,631	4,631	5,000
533	Machinery/Equip - Copier	4,080.00	4,100	4,100	5,000
533.002	Machinery/Equip - Computer Software	2,912.49	3,000	3,000	3,000
533.003	Machinery/Equip - Postage Machine	1,476.00	1,500	2,000	1,500
	Total Fixed Charges	<u>\$ 256,559.68</u>	<u>\$ 272,615</u>	<u>\$ 282,115</u>	<u>\$ 322,000</u>
	<u>Capital Outlay</u>				
948	Westwood Grant Expenses	\$ -	\$ -	\$ 141,825	\$ 141,825
949	Other Machinery and Equipment	3,600	11,000	13,500	-
999	Additions to Fixed Assets	10,950	141,825	-	-
	Total Capital Outlay	<u>\$ 14,550</u>	<u>\$ 152,825</u>	<u>\$ 155,325</u>	<u>\$ 141,825</u>
	Total General Government and Buildings	<u>\$ 441,803.31</u>	<u>\$ 597,705</u>	<u>\$ 610,405</u>	<u>\$ 635,090</u>

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<b>Account</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2011-2012</b>	<b>2012-2013</b>
<b>Number Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>
42100 <u>Police</u>				
<u>Personnel</u>				
111 Regular Employee Salaries	\$ 1,406,268.54	\$ 1,472,174	\$ 1,465,174	\$ 1,517,074
113 Salaries - Overtime	60,762.45	45,000	45,000	70,000
114 Overtime - Meth Grant	-	25,000	25,000	25,000
120 ARRA Salaries	77,805.39	77,000	77,000	15,212
121 ARRA Employer FICA	5,851.94	6,000	6,000	1,164
122 ARRA Benefits	42,590.17	38,000	38,000	6,828
135 Holiday	56,923.84	50,887	57,887	65,000
141 OASI Employers Share	114,456.74	120,063	120,063	126,383
142 Employee Health Insurance	426,285.25	417,945	417,945	427,272
143 Retirement - ING	51,058.28	52,000	52,000	52,000
143.001 Retirement - TCRS	50,595.70	57,852	57,852	59,163
144 Employee Dental Insurance	19,017.13	20,152	20,152	21,921
145 Employee Life Insurance	3,200.35	3,490	3,490	3,755
147 Unemployment Insurance	-	1,500	1,500	3,000
148 Education/Training/Travel/ Lodging	8,204.45	12,000	12,000	12,000
148.001 Education and Training SWAT Team	1,282.40	5,500	5,500	5,500
Total Personnel	<u>\$ 2,324,302.63</u>	<u>\$ 2,404,563</u>	<u>\$ 2,404,563</u>	<u>\$ 2,411,272</u>
<u>Contractual Services</u>				
211 Postage	\$ 729.26	\$ 1,000	\$ 1,000	\$ 1,000
213 Automobile Licenses and Title	194.50	500	500	500
216 Radio and TV Services	1,391.02	3,800	3,800	3,800
221 Printing, Duplicating and Typing	701.91	1,000	1,000	1,000
231 Legal Advertisement	733.54	500	700	500
239 Dues and Subscription	150.00	1,000	1,000	1,000
245 Telephone	15,934.32	20,000	15,000	20,000
256 Information System Support	8,389.28	11,000	11,000	11,000
261 Repairs and Maint - Vehicles	26,886.19	25,000	30,000	25,000
267 Repairs and Maint - Computer Equip	-	500	500	500
269 Repairs and Maint - Other	9,681.22	3,000	3,000	3,000
Total Contractual Services	<u>\$ 64,791.24</u>	<u>\$ 67,300</u>	<u>\$ 67,500</u>	<u>\$ 67,300</u>

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Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Supplies</u>				
311	Office Supplies	\$ 4,874.74	\$ 5,000	\$ 5,000	\$ 5,000
311.001	Office Supplies-SOR	500.00	500	500	500
311.002	Office Supplies - Court Supplies	4,610.78	5,000	5,000	5,000
311.003	Christmas Decorations	2,445.19	2,500	2,500	2,500
312	Small Items of Equip	12,448.05	20,000	18,000	20,000
312.001	Small Items of Equip - Police Vehicles	-		2,000	
323.001	Trustee Expenses	4,467.05	5,000	4,000	5,000
326	Clothing and Uniforms	8,498.79	10,000	11,000	10,000
327	Firearm Supplies	2,377.84	4,500	4,500	4,500
329	Investigative Supplies	725.83	4,000	9,762	4,000
330	Small Equipment for Officers	2,427.38	8,000	8,000	8,000
331	Gas, Oil, Diesel Fuel and Grease	111,032.02	90,733	120,733	90,733
334	Tires and Tubes	3,856.69	5,500	5,500	5,500
	Total Supplies	<u>\$ 158,264.36</u>	<u>\$ 160,733</u>	<u>\$ 196,495</u>	<u>\$ 160,733</u>
	<u>Fixed Charges</u>				
533	Machinery & Equipment - Copier	<u>\$ 3,035.20</u>	<u>\$ 3,700</u>	<u>\$ 3,700</u>	<u>\$ 3,700</u>
	Total Fixed Charges	<u>\$ 3,035.20</u>	<u>\$ 3,700</u>	<u>\$ 3,700</u>	<u>\$ 3,700</u>
	<u>Capital Outlay</u>				
943	Vehicles	\$ 22,499.71	\$ 35,000	\$ 113,000	\$ 70,000
944	Computer Equipment and Software		5,000	5,000	5,000
949	Other Machinery & Equipment		5,000	5,000	5,000
999	Additions to Capital Assets			6,775	
	Total Capital Outlay	<u>\$ 22,499.71</u>	<u>\$ 45,000</u>	<u>\$ 129,775</u>	<u>\$ 80,000</u>
	Total Police	<u>\$ 2,572,893.14</u>	<u>\$ 2,681,296</u>	<u>\$ 2,802,033</u>	<u>\$ 2,723,005</u>

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<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>
42200	<u>Fire</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 1,149,499.89	\$ 1,139,886	\$ 1,137,086	\$ 1,164,138
113	Salaries - Overtime	42,406.52	65,000	57,500	50,000
135	Holiday	42,028.30	49,818	49,818	50,000
141	OASI Employers Share	92,793.19	95,985	95,735	96,707
142	Employee Health Insurance	369,164.50	329,717	353,717	350,402
143	Retirement - ING	26,598.89	30,000	30,000	25,000
143.001	Retirement - TCRS	57,347.62	57,829	57,629	50,000
144	Employee Dental Insurance	17,149.12	16,003	17,103	18,258
145	Employee Life Insurance	2,625.97	2,743	2,743	2,850
147	Unemployment Insurance	2,203.04	4,500	4,500	4,500
148	Education/Training/Travel/ Lodging	3,914.60	5,000	5,000	5,000
	<b>Total Personnel</b>	<b>\$ 1,805,731.64</b>	<b>\$ 1,796,481</b>	<b>\$ 1,810,831</b>	<b>\$ 1,816,855</b>
	<u>Contractual Services</u>				
211	Postage	\$ 193.27	\$ 250	\$ 250	\$ 200
216	Radio and TV Services	4,015.61	4,000	4,300	4,300
221	Printing, Duplicating and Typing	-	200	200	150
231	Publication and Legal Notices	76.00	195	195	195
236	Public Relations (Advertising)	1,395.00	1,500	1,500	1,500
239	Dues and Subscription	2,028.96	3,000	3,000	3,000
245	Telephone	5,725.98	7,000	7,000	8,000
261	Repairs and Maint - Vehicles	13,212.79	15,000	15,000	16,000
266	Repairs and Maint - Buildings	11,288.11	7,500	7,500	6,500
266.001	Repairs & Maint - Bldgs (HVAC)	776.77	1,000	3,500	1,500
266.002	Repairs & Maint - Bldgs (DOORS)	516.11		-	
269	Repairs and Maint - Other	1,357.66	1,500	2,000	2,000
271	Volunteer Firemen	1,500.00	3,000	3,000	3,500
	<b>Total Contractual Services</b>	<b>\$ 42,086.26</b>	<b>\$ 44,145</b>	<b>\$ 47,445</b>	<b>\$ 46,845</b>
	<u>Supplies</u>				
311	Office Supplies	\$ 1,526.35	\$ 1,800	\$ 1,800	\$ 1,300
312	Small Items of Equipment	5,226.35	6,000	4,500	5,000
312.001	Small Items of Equip-Fireman's Grant	4,001.81			
322	Chemical, Lab and Medical Supplies	14.84	750	750	500
323.001	Trustees Expenses			1,000	800
324	Household and Janitorial Supplies	2,142.19	2,500	2,500	3,000
326	Clothing and Uniforms	8,188.75	10,000	10,000	9,500
326.001	Clothing and Uniforms - PPE Turnout Gear	4,657.60	6,000	6,000	2,000

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**Statement of Proposed Operations**  
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<b>Account</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2011-2012</b>	<b>2012-2013</b>
<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>
328	Educational Supplies (Fire Prevention)	3,757.90	3,000	3,000	4,000
329	Other Operating Supplies	4,155.60	4,500	6,000	4,500
329.001	Other Operating Supplies - Storage	8,463.59			
331	Gas, Oil, Diesel Fuel and Grease	14,571.89	13,000	18,000	15,000
334	Tires and Tubes	2,307.54	1,500	1,500	1,500
344	Safety Supplies	244.54	750	750	500
	<b>Total Supplies</b>	<b>\$ 59,258.95</b>	<b>\$ 49,800</b>	<b>\$ 55,800</b>	<b>\$ 47,600</b>
	<b><u>Fixed Charges</u></b>				
533	Machinery and Equipment - Copier	\$ 3,325.40	\$ 4,500	\$ 4,500	\$ 2,500
571	Inspections/Testing	5,476.51	6,500	6,500	7,000
	<b>Total Fixed Charges</b>	<b>\$ 8,801.91</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 9,500</b>
	<b><u>Capital Outlay</u></b>				
941	General Purpose Machinery and Equip	\$ 93,489.94			
966	Capital Repairs/Maint	15,298.41			
	<b>Total Capital Outlay</b>	<b>\$ 108,788.35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Fire</b>	<b>\$ 2,024,667.11</b>	<b>\$ 1,901,426</b>	<b>\$ 1,925,076</b>	<b>\$ 1,920,800</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

<b>Account</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2011-2012</b>	<b>2012-2013</b>
<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed Budget</b>
43100	<u>Public Works</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 539,614.76	\$ 567,519	\$ 567,519	\$ 580,408
113	Salaries - Overtime	17,788.98	12,500	12,500	12,500
141	OASI Employers Share	42,019.87	44,257	44,257	45,243
142	Employee Health Insurance	201,664.68	181,056	193,556	201,904
143	Retirement - ING	16,096.86	17,500	14,500	15,000
143.001	Retirement - TCRS	19,584.20	22,997	19,997	20,000
144	Employee Dental Insurance	9,139.37	8,763	10,263	10,568
145	Employee Life Insurance	1,421.61	1,524	1,524	1,610
147	Unemployment Insurance	1,371.31	1,966	1,966	1,500
148	Education/Training/Travel/ Lodging	2,023.19	2,000	2,000	2,000
	<b>Total Personnel</b>	<b>\$ 850,724.83</b>	<b>\$ 860,082</b>	<b>\$ 868,082</b>	<b>\$ 890,733</b>
	<u>Contractual Services</u>				
211	Postage	\$ 757.33	\$ 1,000	\$ 1,000	\$ 1,000
213	Automobile Licenses and Title	35.61	150	150	150
216	Radio and TV Services	3,335.88	3,500	3,500	3,500
231	Publication/Formal Ads	1,074.70	1,000	1,000	1,200
242	Water	2,274.29	3,000	3,000	3,000
245	Telephone	6,510.09	7,500	7,500	7,000
247	Street Lighting	182,791.76	190,000	190,000	200,000
251	Veterinary Services	1,743.17	4,000	4,000	4,000
259	Other Professional Services	2,241.52	2,500	2,500	3,000
261	Repairs and Maint - Vehicles	16,707.11	25,000	25,000	28,000
262	Repairs and Maint - Other Machinery	11,543.81	16,200	16,700	17,000
264	Repairs and Maint - Traffic Lighting	14,045.38	18,500	21,500	25,000
266	Repairs and Maint - Buildings	10,651.00	14,000	11,400	10,000
268	Repairs and Maint - Roads and Streets	4,444.40	12,500	12,500	10,000
	<b>Total Contractual Services</b>	<b>\$ 258,156.05</b>	<b>\$ 298,850</b>	<b>\$ 299,750</b>	<b>\$ 312,850</b>
	<u>Supplies</u>				
311	Office Supplies	\$ 1,951.61	\$ 2,859	\$ 2,859	\$ 3,000
312	Small Items of Equipment	16,844.39	9,500	12,100	10,000
322	Chemical, Lab and Medical Supplies	11,068.38	12,000	12,000	12,000
323.001	Trustee Expenses	11,883.66	12,000	12,000	12,000
324	Household and Janitorial Supplies	3,341.73	5,000	5,000	3,500
326	Clothing and Uniforms	319.04	467	467	500
331	Gas, Oil, Diesel Fuel and Grease	48,152.00	40,000	50,000	40,000
334	Tires and Tubes	5,666.27	4,500	4,500	5,000
342	Sign Parts and Supplies	10,926.99	20,000	20,000	20,000
343	Salt Purchase	14,708.19	15,000	15,000	10,000
344	Safety Supplies	994.61	2,500	2,500	2,500
	<b>Total Supplies</b>	<b>\$ 125,856.87</b>	<b>\$ 123,826</b>	<b>\$ 136,426</b>	<b>\$ 118,500</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Building Materials</u>				
421	Guardrails	\$ -	\$ 5,000	\$ -	\$ -
451	Crushed Stone	6,136.24	13,000	2,000	13,000
455	Tile and Pipe	10,149.60	11,000	11,000	11,000
471	Asphalt and Asphalt Filler	8,827.61	9,000	9,000	9,000
	Total Building Materials	<u>\$ 25,113.45</u>	<u>\$ 38,000</u>	<u>\$ 22,000</u>	<u>\$ 33,000</u>
	<u>Fixed Charges</u>				
533	Machinery and Equip - Copier	\$ 480.00	\$ 1,100	\$ 1,100	\$ 1,100
	Total Fixed Charges	<u>\$ 480.00</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>
	<u>Capital Outlay</u>				
931.001	Roads and Streets	\$ 198,035.88	\$ 200,000	\$ 200,000	\$ 150,000
931.002	Street Stripping	16,392.50	19,000	19,000	19,000
931.003	Roads - Industrial Park			113,650	
931.004	Lynchburg Sidewalks			68,000	
932	Paving-State Maint Contract				50,000
943	Vehicles			5,500	
949	Other Machinery and Equipment	29,421.00	11,800	6,300	6,300
960	Capital Repairs - Street Lights	-		27,500	
999	Additions to Capital Assets	459,333.00			
	Total Capital Outlay	<u>\$ 703,182.38</u>	<u>\$ 230,800</u>	<u>\$ 439,950</u>	<u>\$ 225,300</u>
	Total Public Works	<u>\$ 1,963,513.58</u>	<u>\$ 1,552,658</u>	<u>\$ 1,767,308</u>	<u>\$ 1,581,483</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010-2011 Audited</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimated</b>	<b>2012-2013 Proposed Budget</b>
44210	<u>Contributions to Other Agencies</u>				
720.001	TN Rehabilitation Center	\$ 11,000.00	\$ 11,000	\$ 11,000	\$ 11,000
720.003	Coffee County Child Care Center	2,500.00	2,500	2,500	2,500
720.005	South Central Human Resources	1,327.00	1,327	1,327	1,616
720.006	Coffee County Library	11,000.00	11,000	11,000	12,000
720.007	Coffee County Senior Center	2,500.00	2,500	-	2,500
720.008	Manchester Senior Center	2,500.00	2,500	-	2,500
720.010	Keep Coffee County Beautiful	1,000.00	1,000	-	1,000
720.011	Manchester/Coffee County Conference Center	75,302.72	80,000	80,000	80,000
720.013	Coffee County Children's Advocacy Center	6,500.00	6,500	6,500	6,500
720.014	TN Backroads Heritage	1,000.00	1,000	1,000	1,000
720.015	South Central TN Development Dist	2,059.00	2,059	2,121	2,121
720.016	The Literacy Council	5,000.00	5,000	-	-
720.017	Leadership Class	250.00	250	-	-
720.018	Chamber of Commerce	7,000.00	7,000	7,000	10,000
720.019	CASA				5,000
	Total Contributions to Other Agencies	<u>\$ 128,938.72</u>	<u>\$ 133,636</u>	<u>\$ 122,448</u>	<u>\$ 137,737</u>
	Total Expenditures	<u>\$ 8,209,717.80</u>	<u>\$ 7,918,821</u>	<u>\$ 8,283,600</u>	<u>\$ 8,068,123</u>
	<u>Other Uses</u>				
51620	Operating Transfers				
762	Transfer to Sanitation	\$ -	\$ -	\$ 29,176	\$ 26,856
763	Transfer to Recreation Fund	333,545	362,545	491,524	431,545
764	Transfer to General Purpose School Fund	1,685,667.00	1,678,467	1,678,467	1,678,467
765	Transfer to Debt Service Fund	1,460,727.53	1,599,855	1,457,700	1,445,915
770	Transfer to Community Policing	17,000.00	17,000	17,000	17,000
771	Transfer to Police Station Grant	59,724.00			
	Total Other Uses	<u>\$ 3,556,663.53</u>	<u>\$ 3,657,867</u>	<u>\$ 3,673,867</u>	<u>\$ 3,599,783</u>
	Total Expenditures and Other Uses	<u>\$ 11,766,381.33</u>	<u>\$ 11,576,688</u>	<u>\$ 11,957,467</u>	<u>\$ 11,667,906</u>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ (32,299.87)	\$ 0	\$ 1,353	\$ 496
	Estimated Beginning Fund Balance July 1	2,900,245.51	2,867,946	2,867,946	2,869,299
	Non-spendable Fund Balance	38,367.90	55,000	55,000	55,000
	Unassigned Fund Balance	2,829,577.74	2,812,946	2,814,299	2,814,795
	Estimated Ending Fund Balance June 30	<u>\$ 2,867,945.64</u>	<u>\$ 2,867,946</u>	<u>\$ 2,869,299</u>	<u>\$ 2,869,795</u>

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

City of Manchester, Tennessee  
Sanitation Fund 260  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Revenues and Other Sources</u>					
<u>Charges for Current Services</u>					
34131	Administrative Service Fees	\$ 107,060.36	\$ 100,000	\$ 100,000	\$ 100,000
34412	Solid Waste Residential Collection	263,752.69	270,000	270,000	270,000
34415	Solid Waste Debris Pickup	7,125.00	9,000	9,000	9,000
34423	Solid Waste Surcharge - General	517,267.37	515,000	525,000	525,000
34440	Refuse Recycling Charges	16,662.35	20,000	25,200	25,200
36999	Miscellaneous Revenue		3,000	3,000	3,000
	Total Current Services	<u>\$ 911,867.77</u>	<u>\$ 917,000</u>	<u>\$ 932,200</u>	<u>\$ 932,200</u>
<u>Other Sources</u>					
36961	Transfer from General Fund	-	-	29,176	26,856
	Total Other Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,176</u>	<u>\$ 26,856</u>
	Total Revenues and Other Sources	<u>\$ 911,867.77</u>	<u>\$ 917,000</u>	<u>\$ 961,376</u>	<u>\$ 959,056</u>
<u>Expenditures</u>					
43200	<u>Sanitation Services</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 192,295.84	\$ 205,668	\$ 200,568	\$ 210,339
113	Salaries - Overtime	6,351.31	2,500	5,000	2,500
141	OASI Employers Share	15,469.62	16,039	15,539	16,396
142	Health Insurance	74,634.95	65,614	71,514	73,170
143	Retirement - ING	4,514.46	4,500	4,000	4,000
143.001	Retirement - TCRS	2,364.00	4,000	2,500	2,500
144	Employee Dental Insurance	3,373.37	3,176	3,576	3,830
145	Employee Life Insurance	534.65	552	552	584
146	Worker's Compensation	10,500.00	5,500	5,500	6,000
147	Unemployment Insurance	429.85	358	358	358
	Total Personnel	<u>\$ 310,468.05</u>	<u>\$ 307,907</u>	<u>\$ 309,107</u>	<u>\$ 319,677</u>
	<u>Contractual Services</u>				
261	Repairs and Maint - Vehicles	\$ 8,528.62	8,000	10,600	10,600
262	Repairs and Maint - Other Machinery	5,162.04	10,000	7,400	10,000
294	Brush Disposal	40,108.00	30,000	30,000	30,000
295	Landfill Services	536,454.17	529,414	529,414	529,414
	Total Contractual Services	<u>\$ 590,252.83</u>	<u>\$ 577,414</u>	<u>\$ 577,414</u>	<u>\$ 580,014</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-1

City of Manchester, Tennessee  
Sanitation Fund 260  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Supplies</u>				
312	Small Items of Equipment	\$ 1,471.36	\$ 2,000	\$ 2,000	\$ 2,000
331	Gas, Oil, Diesel Fuel and Grease	27,134.79	25,000	37,000	25,000
334	Tires, Tubes, ETC.	471.46	3,000	5,000	3,000
511	General Liability	3,603.78	1,679	1,679	2,509
	Total Supplies	<u>\$ 32,681.39</u>	<u>\$ 31,679</u>	<u>\$ 45,679</u>	<u>\$ 32,509</u>
	Total Expenditures	<u>\$ 933,402.27</u>	<u>\$ 917,000</u>	<u>\$ 932,200</u>	<u>\$ 932,200</u>
	<u>Transfer to Other Funds</u>				
50000-001	Transfer to Debt Service Fund	\$ 29,176.00		\$ 29,176	\$ 26,856
	Total Transfers	<u>\$ 29,176.00</u>		<u>\$ 29,176</u>	<u>\$ 26,856</u>
	Total Expenditures and Other Sources	<u>\$ 962,578.27</u>	<u>\$ 917,000</u>	<u>\$ 961,376</u>	<u>\$ 959,056</u>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	(50,710.50)	\$ -	\$ -	\$ -
	Estimated Beginning Fund Balance July 1	206,251.42	155,541	155,541	155,541
	Estimated Ending Fund Balance June 30	<u>155,540.92</u>	<u>155,541</u>	<u>155,541</u>	<u>155,541</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Revenues and Other Sources</u>					
<u>Local Taxes</u>					
31920	Room Occupancy Tax	\$ 129,865.00	\$ 145,000	\$ 145,000	\$ 145,000
	Total Local Taxes	<u>\$ 129,865.00</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>	<u>\$ 145,000</u>
<u>Intergovernmental</u>					
33485	Arts Bldg Comm Grant Revenue	-		\$ 1,900	
33490	LDR Phase IV (Old Stone Fort)		111,000	119,000	
33492	Dept of Health Grant	1,500	18,000	18,500	
33493	Greenway Extention Phase V		135,000	135,000	
33495	Transfer from EEBG Grant	130,993.82			
33496	Transfer from Diabetes Grant			135,400	
33497	Diabetes Grant 2				10,000
	Total Intergovernmental	<u>\$ 132,493.82</u>	<u>\$ 264,000</u>	<u>\$ 409,800</u>	<u>\$ 10,000</u>
<u>Charges for Current Services</u>					
34723	Swimming Lesson Charges	\$ 29,740.00	\$ 31,000	\$ 29,000	\$ 30,000
34724	Pool Rental	27,875.50	23,000	27,000	29,000
34742	Activity Fees	28,574.50	31,000	32,000	32,000
34743	Day Camp Charges	25,388.00	23,000	24,000	25,000
34744	Fireworks	1,107.55	1,000	1,000	1,000
34745	Park and Recreation Concessions	99,074.27	110,000	107,000	110,000
34746	ADA Wright Center - Rental	8,413.25	9,000	9,000	9,000
34747	Shelter Rentals	3,655.00	3,600	4,600	4,600
34771	Membership and Dues - Yearly Passes	633,876.31	630,000	601,000	620,000
34772	Membership and Dues - Monthly Passes	31,050.00	40,000	30,000	29,000
34773	Membership and Dues - Daily Passes	189,306.28	195,000	165,000	180,000
34774	Recreation Complex Concessions	86,558.17	90,000	90,000	90,000
34777	Athletic League	9,006.70	9,000	10,000	9,000
34781	Sponsorships	15,875.00	17,000	13,000	13,000
34792	Meeting Room Rental	15,317.00	14,000	14,000	15,000
	Total Charges for Current Services	<u>\$ 1,204,817.53</u>	<u>\$ 1,226,600</u>	<u>\$ 1,156,600</u>	<u>\$ 1,196,600</u>
<u>Other Revenues</u>					
36350	Insurance Recovery	\$ 2,004.00	\$ 3,000	\$ 3,000	\$ 3,000
36998	Donated Property (Amphitheatre)	154,469			
36999	Miscellaneous Revenues	16,509.81	5,000	5,000	5,000
	Total Other Revenues	<u>\$ 172,982.81</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
	Total Revenues	1,640,159.16	\$ 1,643,600	\$ 1,719,400	\$ 1,359,600
<u>Other Sources</u>					
39100	Capital Lease Proceeds	\$ 550,000.00	\$ -	\$ -	\$ -
39110	Transfer from General Fund	333,545.00	362,545	491,524	431,545
	Total Other Sources	<u>\$ 883,545.00</u>	<u>\$ 362,545</u>	<u>\$ 491,524</u>	<u>\$ 431,545</u>
	Total Revenue and Other Sources	<u>\$ 2,523,704.16</u>	<u>\$ 2,006,145</u>	<u>\$ 2,210,924</u>	<u>\$ 1,791,145</u>
44410	<u>Recreation Administration</u>				

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Personnel</u>				
111	Regular Employee Salaries	135,221.88	\$ 137,579	\$ 137,579	\$ 140,337
141	OASI Employers Share	9,984.41	10,563	10,563	10,736
142	Employee Health Insurance	33,436.32	38,899	38,899	31,181
143	Retirement - ING	2,248.65	2,500	2,500	2,500
143	Retirement - TCRS	6,082.90	7,131	7,131	7,824
144	Employee Dental Insurance	1,485.36	1,934	1,934	1,377
145	Employee Life Insurance	255.54	290	290	280
147	Unemployment Insurance	215.77	400	400	400
148	Education/Training/Travel/ Lodging	1,289.27	3,000	2,600	3,000
	Total Personnel	\$ 190,220.10	\$ 202,296	\$ 201,896	\$ 197,635
	<u>Contractual Services</u>				
211	Postage	\$ 1,387.01	\$ 1,600	\$ 1,600	\$ 1,600
221	Printing, Duplicating and Typing	1,084.24	1,500	1,100	1,100
231	Publication Formal/Legal Notices	3,203.72	3,000	1,000	2,000
235	Membership, Registration and Tuition	50.00			
239	Dues and Subscription	1,949.88	1,000	1,500	1,500
	Total Contractual Services	\$ 7,674.85	\$ 7,100	\$ 5,200	\$ 6,200
	<u>Supplies</u>				
311	Office Supplies and Materials	\$ 2,131.08	\$ 2,000	\$ 1,500	\$ 2,000
319	Office Stationary and Forms	-	500	500	500
	Total Supplies	\$ 2,131.08	\$ 2,500	\$ 2,000	\$ 2,500
	Total Recreation Administration	\$ 200,026.03	\$ 211,896	\$ 209,096	\$ 206,335
44420	<u>Recreation Center</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 180,038.58	\$ 184,878	\$ 184,878	\$ 186,658
113	Salaries - Overtime	721.49	1,000	600	600
121	Wages - Part-Time	267,183.52	262,110	262,110	266,000
141	OASI Employers Share	33,596.08	34,577	34,577	34,674
142	Employee Health Insurance	69,049.37	62,362	62,362	62,362
143	Retirement - ING	933.68	6,000	3,000	3,000
143	Retirement - TCRS	6,149.43	4,462	7,462	7,300
144	Employee Dental Insurance	3,045.60	2,970	2,970	3,172
145	Employee Life Insurance	455.86	560	560	560
146	Worker's Compensation	2,202.35	2,000	6,900	6,900
147	Unemployment Insurance	2,116.84	2,100	2,100	2,100
148	Education/Training/Travel/ Lodging	4,738.44	3,500	2,000	2,000
	Total Personnel	\$ 570,231.24	\$ 566,519	\$ 569,519	\$ 575,326

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,354.00	\$ 1,600	\$ 1,600	\$ 1,600
241	Electric	239,922.06	240,000	250,000	250,000
242	Water	17,282.95	18,500	18,500	18,500
244	Gas	70,260.74	85,000	77,200	75,000
245	Telephone	2,812.83	3,000	3,000	3,000
255	Data Processing Support	3,347.88	3,600	4,200	6,000
261	Repairs and Maint - Vehicles	785.48	1,000	500	1,000
262	Repairs and Maint - Other Machinery	48,151.83	35,000	35,000	30,000
263	Repairs and Maint - Office Equip	110.00	3,000	3,000	3,000
265	Repairs and Maint - Grounds	2,835.48	5,000	5,000	3,000
266	Repairs and Maint - Buildings	20,294.20	12,000	14,100	12,000
270	Contracted Recreational Services	2,953.80	4,000	1,000	2,000
Total Contractual Services		<u>\$ 410,111.25</u>	<u>\$ 411,700</u>	<u>\$ 413,100</u>	<u>\$ 405,100</u>
<u>Supplies</u>					
312	Small Items of Equipment-Wellness	\$ 6,141.02	\$ 8,000	\$ 3,000	\$ 3,000
322	Chemical, Lab and Medical Supplies	20,514.96	18,000	18,000	19,000
323	Food	51,707.41	50,000	50,000	52,000
323.002	Program Meals	793.21	1,000	1,000	1,000
324	Household and Janitorial Supplies	13,759.76	16,000	17,000	17,000
325	Recreation Supplies/Program Expenses	17,905.77	15,000	15,000	15,000
326	Clothing and Uniforms	2,712.22	3,500	3,500	3,500
331	Gas, Oil, Diesel Fuel and Grease	620.36	1,000	1,000	1,500
334	Tires and Tubes	9.95	500	-	-
Total Supplies		<u>\$ 114,164.66</u>	<u>\$ 113,000</u>	<u>\$ 108,500</u>	<u>\$ 112,000</u>
<u>Fixed Charges</u>					
511	General Liability	\$ 24,839.32	\$ 20,253	\$ 20,253	\$ 20,500
533	Machinery and Equipment - Copier	7,072.69	7,500	6,000	4,500
533.001	Machinery and Equipment - Rental	2,668.60	2,500	2,500	2,500
Total Fixed Charges		<u>\$ 34,580.61</u>	<u>\$ 30,253</u>	<u>\$ 28,753</u>	<u>\$ 27,500</u>
<u>Capital Outlay</u>					
941	General Purpose Equipment	\$ 7,001.45		\$ 8,152	\$ 8,749
944	Dept of Health Grant	442.72	18,000	18,500	
947	Office Machinery & Equip			5,500	-
966	Capital Repairs - Building	-	30,000	-	14,000
970	Transfer to Debt Service	28,958.00		14,479	
973	Transfer to EEBG Fund	30,993.82		-	
975	Transfer to Diabetes Grant			22,000	
976	Transfer to Diabetes Grant - In Kind			12,000	
977	Diabetes Grant 2				10,000
999	Add to Capital Assets-Donated Property	844,673.96		-	
Total Capital Outlay		<u>\$ 912,069.95</u>	<u>\$ 48,000</u>	<u>\$ 80,631</u>	<u>\$ 32,749</u>
Total Recreation Center		<u>\$ 2,041,157.71</u>	<u>\$ 1,169,472</u>	<u>\$ 1,200,503</u>	<u>\$ 1,152,675</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
44720	<u>Park Area</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 49,614.50	\$ 51,513	\$ 51,513	\$ 51,597
113	Salaries - Overtime	704.96	4,000	2,000	4,000
121	Wages - Part-Time	70,466.59	63,036	60,000	60,000
141	OASI Employers Share	9,031.98	9,069	9,069	8,843
142	Employee Health Insurance	27,808.32	25,933	25,933	18,214
144	Employee Dental Insurance	1,289.76	840	1,240	897
145	Employee Life Insurance	177.24	193	193	183
146	Worker's Compensation Insurance	10,451.00	6,820	6,820	6,820
147	Unemployment Insurance	1,081.31	1,500	1,500	1,500
	Total Personnel	<u>\$ 170,625.66</u>	<u>\$ 162,904</u>	<u>\$ 158,268</u>	<u>\$ 152,054</u>
	<u>Contractual Services</u>				
231	Publication and Legal Notices	\$ 360.00	\$ -	\$ 170	\$ -
241	Electric	22,327.89	23,000	20,000	21,000
242	Water	10,185.28	10,000	8,000	8,000
244	Gas	3,480.56	4,200	2,000	2,000
245	Telephone	1,979.54	3,000	3,000	3,000
254	Architectural/Engineering	4,390.00	-	-	4,000
259	Other Professional Services - Fireworks	4,000.00	4,000	4,000	4,000
261	Repair and Maintenance - Motor Vehicles	353.74	1,000	2,000	2,000
262	Repair and Maintenance - Other Machinery	3,199.48	6,000	6,000	6,000
265	Repair and Maintenance - Grounds	33,539.98	28,000	28,000	28,000
266	Repair and Maintenance - Buildings	8,351.99	7,000	5,500	5,000
270	Contracted Recreational Services	5,190.50	6,000	5,000	6,000
	Total Contractual Services	<u>\$ 97,358.96</u>	<u>\$ 92,200</u>	<u>\$ 83,670</u>	<u>\$ 89,000</u>
	<u>Supplies</u>				
312	Small Items of Equipment	\$ -	300	300	300
323	Food - Concessions	64,286.99	60,000	60,000	60,000
323.001	Trustee Expenses	619.27	-	-	-
324	Household and Janitorial Supplies	10,636.02	4,500	4,500	5,000
325	Recreation Supplies/Program Equipment	11,715.53	8,000	6,000	6,000
326	Recreation Uniforms	1,166.64	1,200	1,500	1,500
331	Gas, Oil, Diesel Fuel, and Grease	6,920.02	6,000	8,000	6,000
334	Tires, Tubes, ETC.	286.70	500	500	500
	Total Supplies	<u>\$ 95,631.17</u>	<u>\$ 80,500</u>	<u>\$ 80,800</u>	<u>\$ 79,300</u>
	<u>Fixed Charges</u>				
511	General Liability				
533	Machinery and Equipment - Copier	\$ 902.00	-	\$ 4,000	-
	Total Fixed Charges	<u>\$ 902.00</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ -</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Capital Outlay</u>				
949	Other Machinery & Equipment	\$ -	\$ 4,798	\$ -	\$ 6,000
954	Capital - LDR Greenway Phase IV(Design)	\$ 6,250.00		-	
954.001	Capital - LDR Greenway Phase IV		130,000	140,000	
954.002	Capital - LDR Greenway Phase V		135,000	135,000	
955	Arts Grant			3,800	
965	Repair & Maint - Grounds		14,375	10,000	
966	Repair & Maint - Building		5,000	-	
	Total Capital Outlay	<u>\$ 6,250.00</u>	<u>\$ 289,173</u>	<u>\$ 288,800</u>	<u>\$ 6,000</u>
	Total Park Area	<u>\$ 370,767.79</u>	<u>\$ 624,777</u>	<u>\$ 615,538</u>	<u>\$ 326,354</u>
	Total Expenditures	<u>\$ 2,611,951.53</u>	<u>\$ 2,006,145</u>	<u>\$ 2,025,137</u>	<u>\$ 1,685,364</u>
	<u>Transfer to Other Funds</u>				
960	Transfer to Debt Service - Land Purchase			\$ 98,500	\$ 95,478
	Total Transfers			<u>\$ 98,500</u>	<u>\$ 95,478</u>
	Total Expenditures and Other Sources	<u>\$ 2,611,951.53</u>	<u>\$ 2,006,145</u>	<u>\$ 2,123,637</u>	<u>\$ 1,780,842</u>
	Revenues and Other Sources Over (Under)	(88,247.37)	-	87,287	10,303
	Expenditures and Other Uses	63,062.77	(25,185)	(25,185)	62,102
	Estimated Beginning Fund Balance July 1	(25,184.60)	(25,185)	62,102	72,406
	Estimated Ending Fund Balance June 30				

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-3

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Revenues</u>					
<u>Fines, Forfeitures and Penalties</u>					
35110	City Court Fines and Costs	\$ 10,478.47	\$ 40,000	\$ 40,000	\$ 40,000
	Total Fines, Forfeitures and Penalties	<u>\$ 10,478.47</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
<u>Other Revenues</u>					
33423	NADD Grant Revenue			\$ 5,000	
36332	Sale of Equipment - Drug Fund	-	26,500	26,500	26,500
36362	Sale of Vehicles	33,670.00	12,000	12,000	15,300
36715	Contribution and Donations - Businesses	253,966.00	42,000	42,000	42,000
36735	Contribution and Donations - Individuals	28,677.90		17,000	
36941	Sale of Vehicles - Confiscations	20,600.76	17,400	17,400	21,900
36942	Sale of Other Contraband	952.25	5,000	5,000	5,000
	Total Other Revenues	<u>\$ 337,866.91</u>	<u>\$ 102,900</u>	<u>\$ 124,900</u>	<u>\$ 110,700</u>
	Total Revenues	<u>\$ 348,345.38</u>	<u>\$ 142,900</u>	<u>\$ 164,900</u>	<u>\$ 150,700</u>
<u>Expenditures</u>					
42129	<u>Drug Investigation and Control</u>				
<u>Personnel</u>					
148	Education/Training	\$ 5,920.46	\$ 7,500	\$ 7,500	\$ 7,500
	Total Personnel	<u>\$ 5,920.46</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>
<u>Contractual Services</u>					
213	Automobile Licenses & Titles	\$ 83.00	\$ 250	\$ 250	\$ 250
231	Publication Formal/Legal Notice			500	
261	Repair & Maint - Vehicle	189.37	500	2,000	5,000
269	Other Repair and Maintenance Services	1,402.88	1,450	1,450	1,450
299	Misc. Contractual Services	12,399.38	12,000	12,000	12,000
	Total Contractual Services	<u>\$ 14,074.63</u>	<u>\$ 14,200</u>	<u>\$ 16,200</u>	<u>\$ 18,700</u>
<u>Supplies</u>					
312	Small Items of Equipment	\$ 4,645	\$ 2,200	\$ 7,200	\$ 5,500
329	Other Operating Supplies	16,164	30,000	30,000	30,000
331	Gas, Oil, Diesel Fuel	46		100	
332	Dog Equipment and Supplies	2,025.60	12,800	7,800	12,800
333	Other Equipment Parts	7,747.25	8,000	8,000	8,000
	Total Supplies	<u>\$ 30,628.32</u>	<u>\$ 53,000</u>	<u>\$ 53,100</u>	<u>\$ 56,300</u>
<u>Capital Outlay</u>					
942	General Purpose Machinery and Equipment	\$ 208,800.00	\$ 31,700	\$ 16,200	\$ 31,700
943	Drug Vehicle	30,874.00	36,500	52,000	36,500
	Total Capital Outlay	<u>\$ 239,674.00</u>	<u>\$ 68,200</u>	<u>\$ 68,200</u>	<u>\$ 68,200</u>
	Total Expenditures	<u>\$ 290,297.41</u>	<u>\$ 142,900</u>	<u>\$ 145,000</u>	<u>\$ 150,700</u>
Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 58,047.97	-	\$ 19,900	-
	Estimated Beginning fund Balance July 1	313,966.49	372,014	372,014	391,914
	Estimated Ending Fund Balance June 30	<u>372,014.46</u>	<u>\$ 372,014</u>	<u>\$ 391,914</u>	<u>\$ 391,914</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-4

City of Manchester, Tennessee  
Tourism Fund 130  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Revenues</u>					
<u>Local Taxes</u>					
31920	Room Occupancy Tax	\$ 64,932.44	\$ 75,000	\$ 85,000	\$ 75,000
	Total Local Taxes	<u>\$ 64,932.44</u>	<u>\$ 75,000</u>	<u>\$ 85,000</u>	<u>\$ 75,000</u>
<u>Grant Revenue</u>					
31947	Partnership Marketing Program Proceeds			\$ 2,500	
				<u>\$ 2,500</u>	
	Total Revenues	<u>\$ 64,932.44</u>	<u>\$ 75,000</u>	<u>\$ 87,500</u>	<u>\$ 75,000</u>
<u>Expenditures</u>					
47210	<u>Personnel</u>				
111	Salaries	\$ 1,599.00	1,600	1,600	1,600
141	OASI Employers Share	122.33	122	122	122
147	Unemployment Insurance	6.96	10	10	10
148	Travel	-	500	500	500
	Total Personnel	<u>\$ 1,728.29</u>	<u>\$ 2,232</u>	<u>\$ 2,232</u>	<u>\$ 2,232</u>
<u>Contractual Services</u>					
236	Public Relations	\$ -		\$ 5,000	\$ 5,000
236.002	Local Activity Support	3,050.00	7,368	7,368	11,000
236.003	Hotel/Motel Promotion	-	3,000	3,000	-
236.004	Tourism Promo - Brochures, Flyer, Ads	6,269.66	12,000	12,000	12,168
236.005	Manchester Chamber - Tourism Prom	19,100.08	21,000	21,000	21,000
236	Marketing & Public Relations	866.44	5,000	-	-
239	South Central TN Tourism Dues	400.00	400	400	400
247	Christmas Lighting and Banners	6,719.23	13,000	13,000	13,000
	Total Contractual Services	<u>\$ 36,405.41</u>	<u>\$ 61,768</u>	<u>\$ 61,768</u>	<u>\$ 62,568</u>
<u>Supplies</u>					
329	Other Operating Supplies	\$ 86.36	\$ 300	\$ 300	\$ 500
329.001	Signs and Sign Maintenance	1,100.00	6,200	6,200	6,200
329.002	Landscaping, General Prom & Other	-	2,000	2,000	3,500
	Total Supplies	<u>\$ 1,186.36</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 10,200</u>
<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ 17,640.00			\$ -
947	Partnership Marketing Program Grant			\$ 2,500	
	Total Capital Outlay	<u>\$ 17,640.00</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 56,960.06</u>	<u>\$ 72,500</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-4

City of Manchester, Tennessee  
Tourism Fund 130  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Transfers</u>				
50000.002	Transfer to General Fund	\$ 2,500.00	\$ 2,500	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant			18,800	88,010
	Total Transfers	<u>\$ 2,500.00</u>	<u>\$ 2,500</u>	<u>\$ 18,800</u>	<u>\$ 88,010</u>
	Total Expenditures and Other Sources	<u>\$ 59,460.06</u>	<u>\$ 75,000</u>	<u>\$ 93,800</u>	<u>\$ 163,010</u>
	Revenues over (Under) Expenditures	5,472.38	-	(6,300)	(88,010)
	Estimated Beginning Fund Balance July 1	193,951.88	199,424	199,424	193,124
	Estimated Ending Fund Balance June 30	<u>\$ 199,424.26</u>	<u>\$ 199,424</u>	<u>\$ 193,124</u>	<u>\$ 105,114</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule D-5

**City of Manchester, Tennessee**  
**Community Policing Fund 245**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Revenues</u>				
	<u>Fines, Forfeitures and Penalties</u>				
35110	City Court Fines and Costs	\$ 5,294.50	\$ 7,000	\$ 7,000	\$ 8,300
	Total Fines, Forfeitures and Penalties	<u>\$ 5,294.50</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 8,300</u>
	<u>Other Revenues</u>				
36741	Contributions and Donations - Comm. Pol.	\$ 17,760.38	\$ 18,500	\$ 18,500	\$ 19,500
	Total Other Revenues	<u>\$ 17,760.38</u>	<u>\$ 18,500</u>	<u>\$ 18,500</u>	<u>\$ 19,500</u>
	Total Revenues	<u>\$ 23,054.88</u>	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 27,800</u>
	<u>Other Sources</u>				
39000	Transfer from General Fund	\$ 17,000.00	\$ 17,000	\$ 17,000	\$ 17,000
	Total Other Sources	<u>\$ 17,000.00</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>
	Total Revenues and Other Sources	<u>\$ 40,054.88</u>	<u>\$ 42,500</u>	<u>\$ 42,500</u>	<u>\$ 44,800</u>
	<u>Expenditures</u>				
42170	<u>Community Policing Program</u>				
	<u>Personnel</u>				
148	Education/Training	\$ 2,304.00	5,000	\$ 1,000	5,000
	Total Personnel	<u>\$ 2,304.00</u>	<u>\$ 5,000</u>	<u>\$ 1,000</u>	<u>\$ 5,000</u>
	<u>Contractual Services</u>				
236	Public Relations	\$ 13,007.61	\$ 8,000	\$ 9,000	\$ 9,000
	Total Contractual Services	<u>\$ 13,007.61</u>	<u>\$ 8,000</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>
	<u>Supplies</u>				
312	Small Items of Equipment	\$ 476.00	\$ 2,000	\$ 4,000	\$ 4,000
323	Food	14,605.69	12,000	14,000	14,000
329	Other Operating Supplies	4,238.76	13,000	12,000	10,300
	Total Supplies	<u>\$ 19,320.45</u>	<u>\$ 27,000</u>	<u>\$ 30,000</u>	<u>\$ 28,300</u>
	<u>Contributions to Other Agencies</u>				
720	Donations To Misc. Organizations	\$ 408.00	\$ 2,500	\$ 2,500	\$ 2,500
	Total Contributions to Other Agencies	<u>\$ 408.00</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 35,040.06</u>	<u>\$ 42,500</u>	<u>\$ 42,500</u>	<u>\$ 44,800</u>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	5,014.82	\$ -	\$ -	-
	Estimated Beginning Fund Balance July 1	21,378.51	\$ 26,393	\$ 26,393	\$ 26,393
	Estimated Ending Fund Balance June 30	<u>\$ 26,393.33</u>	<u>\$ 26,393</u>	<u>\$ 26,393</u>	<u>\$ 26,393</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule E-1

City of Manchester, Tennessee  
General Debt Service Fund 211  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Revenues and Other Sources</u>				
	<u>Charges for Current Services</u>				
	<u>Other Revenues</u>				
36101	Interest Earnings	\$ 24,991.11	\$ 25,000	\$ 25,000	\$ 12,500
36220	Lease of Property	33,700.00	33,700	33,700	33,700
	Total Other Revenues	<u>\$ 58,691.11</u>	<u>\$ 58,700</u>	<u>\$ 58,700</u>	<u>\$ 46,200</u>
	Total Revenues	<u>\$ 58,691.11</u>	<u>\$ 58,700</u>	<u>\$ 58,700</u>	<u>\$ 46,200</u>
	<u>Other Sources</u>				
36961	Transfer from General Fund	\$ 1,460,727.53	\$ 1,599,855	\$ 1,457,700	\$ 1,445,915
36965	Transfer from Sanitation	29,176.00		29,176	26,856
36968	Transfer from Recreation	28,958.00		112,979	95,478
	Total Other Sources	<u>\$ 1,518,861.53</u>	<u>\$ 1,599,855</u>	<u>\$ 1,599,855</u>	<u>\$ 1,568,249</u>
	Total Revenue and Other Sources	<u>\$ 1,577,552.64</u>	<u>\$ 1,658,555</u>	<u>\$ 1,658,555</u>	<u>\$ 1,614,449</u>
	<u>Expenditures</u>				
49000	<u>Debt Service</u>				
610	Principal on Bonds	\$ 330,000.00	\$ 340,000	\$ 335,000	\$ 360,000
640	Interest on Bonds	990,993.64	993,501	1,033,501	976,651
660	Principal on Rec Center Lease	25,645.82	13,791	13,791	-
670	Interest on Rec Center Lease	3,312.18	688	688	-
690	Other Debt Service-Principal	75,000.00	90,000	90,000	100,000
691	Other Debt Service-Interest	59,322.50	56,065	56,065	52,465
690.001	Capital Outlay Note-Prin FNB	25,000.00	25,000	25,000	25,000
691.001	Capital Outlay Note-Int FNB	4,176.00	3,016	3,016	1,856
691.002	Capital Outlay Note-Prin land	-	78,571	78,571	78,571
691.003	Capital Outlay Note-Int Land	5,411.39	19,923	19,923	16,906
691.005	BAN - Interest		35,000	-	-
	Total General Government Debt Service	<u>\$ 1,518,861.53</u>	<u>\$ 1,655,555</u>	<u>\$ 1,655,555</u>	<u>\$ 1,611,449</u>
49501	<u>Expenditures</u>				
692	Bank Service Charges	\$ 1,482.03	3,000	3,000	3,000
	Total Service Charges	<u>\$ 1,482.03</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
	Total Expenditures	<u>\$ 1,520,343.56</u>	<u>\$ 1,658,555</u>	<u>\$ 1,658,555</u>	<u>\$ 1,614,449</u>
	Revenues and Other Sources Over (Under)	\$ 57,209.08	\$ -	\$ -	\$ -
	Estimated Ending Fund Balance July 1	1,962,973.73	2,020,183	2,020,183	2,020,183
	Estimated Ending Fund Balance June 30	<u>\$ 2,020,182.81</u>	<u>2,020,183</u>	<u>2,020,183</u>	<u>2,020,183</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule E-2

**City of Manchester, Tennessee**  
**Future Debt Service Requirements**  
**For the Fiscal Year Ending June 30, 2013**

	Bonds	Conference Center	Total
2012-2013	1,336,651	152,465	1,489,116
2013-2014	1,328,801	158,465	1,487,266
2014-2015	1,332,751	164,065	1,496,816
2015-2016	1,330,551	174,265	1,504,816
2016-2017	1,337,223	178,865	1,516,088
2017-2018	1,330,192	188,427	1,518,619
Fiscal Years Ending 2018 Through 2021	30,904,079	611,158	31,515,237
Total Debt Service Requirements	<u>\$ 38,900,248</u>	<u>\$ 1,627,710</u>	<u>\$ 40,527,958</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule E-3

**City of Manchester, Tennessee**  
**Future Bond Requirements**  
**For the Fiscal Year Ending June 30, 2013**

	\$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A	\$10,620,000 Public Improvement GO Fixed Rate Bonds Series 2010	Total Bond Requirements
<u>Principal Requirements</u>			
2012-2013	355,000.00	5,000.00	360,000.00
2013-2014	365,000.00	5,000.00	370,000.00
2014-2015	375,000.00	10,000.00	385,000.00
2015-2016	385,000.00	10,000.00	395,000.00
2016-2017	405,000.00	10,000.00	415,000.00
2017-2018	420,000.00	10,000.00	430,000.00
For Fiscal Years			
2018 Through 2030	9,190,000.00		9,190,000.00
2018 Through 2038		10,560,000.00	10,560,000.00
<b>Total Principal Requirements</b>	<b>11,495,000.00</b>	<b>10,610,000.00</b>	<b>22,105,000.00</b>
<u>Interest Requirements</u>			
2012-2013	482,546.26	494,105.00	976,651.26
2013-2014	464,796.26	494,005.00	958,801.26
2014-2015	453,846.26	493,905.00	947,751.26
2015-2016	441,846.26	493,705.00	935,551.26
2016-2017	428,756.26	493,467.00	922,223.26
2017-2018	406,987.50	493,205.00	900,192.50
For Fiscal Years			
2018 Through 2030	2,867,043.76		2,867,043.76
2018 Through 2038		8,287,034.26	8,287,034.26
<b>Total Interest Requirements</b>	<b>5,545,822.56</b>	<b>11,249,426.26</b>	<b>16,795,248.82</b>
<b>Total Debt Requirements</b>	<b>17,040,822.56</b>	<b>21,859,426.26</b>	<b>38,900,248.82</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule E-4

**City of Manchester, Tennessee**  
**Future Other Debt Requirements**  
**For the Fiscal Year Ending June 30, 2013**

	Z-4 A Refunded		Total
	Principal	Interest	
2012-2013	100,000.00	52,465.00	152,465.00
2013-2014	110,000.00	48,465.00	158,465.00
2014-2015	120,000.00	44,065.00	164,065.00
2015-2016	135,000.00	39,265.00	174,265.00
2016-2017	145,000.00	33,865.00	178,865.00
2017-2018	160,000.00	28,427.50	188,427.50
2018-2019	175,000.00	22,347.50	197,347.50
2019-2020	190,000.00	15,610.00	205,610.00
2020-2021	205,000.00	8,200.00	213,200.00
Total Other Debt	<u>1,340,000.00</u>	<u>292,710.00</u>	<u>1,632,710.00</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule E-5

**City of Manchester, Tennessee**  
**Debt Service Schedule**  
**2006 Grinder Capital outlay Note**  
**For Fiscal Year Ending June 30, 2013**

	Fiscal Year		Total
	Principal	Interest	
06/29/2013	25,000.00	1,856.00	26,856.00
06/29/2014	15,000.00	696.00	15,696.00
Total	40,000.00	2,552.00	42,552.00

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule E-6

City of Manchester Tennessee  
Debt Service Schedule  
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note  
For Fiscal year Ending June 30, 2013

<u>Principal Requirements</u>	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
2012-2013	39,285.71	39,285.71	78,571.42
2013-2014	39,285.71	39,285.71	78,571.42
2014-2015	39,285.71	39,285.71	78,571.42
2015-2016	39,285.71	39,285.71	78,571.42
2016-2017	39,285.71	39,285.71	78,571.42
2017-2018	39,285.74	39,285.74	78,571.48
<b>Total Principal Requirements</b>	<b>235,714.29</b>	<b>235,714.29</b>	<b>471,428.58</b>
 <u>Interest Requirements</u>			
2012-2013	9,961.49	9,961.49	19,922.98
2013-2014	8,453.20	8,453.20	16,906.40
2014-2015	6,894.48	6,894.48	13,788.96
2015-2016	5,360.98	5,360.98	10,721.96
2016-2017	3,827.46	3,827.46	7,654.92
2017-2018	2,302.37	2,302.37	4,604.74
2018-2019	760.45	760.45	1,520.90
<b>Total Interest Requirements</b>	<b>37,560.43</b>	<b>37,560.43</b>	<b>75,120.86</b>
<b>Total Debt Requirements</b>	<b>273,274.72</b>	<b>273,274.72</b>	<b>546,549.44</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule F-1

**City of Manchester, Tennessee**  
**Capital Project - TDOT Greenway Phase V (Downtown Renovation) 131**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Grant Revenues</u>					
37000	Grant Revenue - State of TN			\$ 50,000	\$ 352,040
39110	Transfer from Tourism			28,250	88,010
	Total Other Source Revenue	\$ -	\$ -	\$ 78,250	\$ 440,050
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,250</b>	<b>\$ 440,050</b>
<u>Expenditures</u>					
41900	Grant Expenditures				
254	Construction Engineering Inspections			\$ -	\$ 10,000
254.001	Eng Svcs - Non-Reimbursable			28,250	
259	Professional Fees				
949	Construction			50,000	430,050
960	Contingency				
	Total Expenses			\$ 78,250	\$ 440,050
	Revenues Over (Under) Expenditures	\$ -			
	Estimated Beginning Fund Balance July 1	-	\$ -	\$ -	\$ -
	Estimated Ending Fund Balance June 30	\$ -	\$ -	\$ -	\$ -

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
<u>Revenues</u>					
<u>Intergovernmental</u>					
33700	Coffee County Industrial Park	17,400.00	17,400	17,400	17,400
	Total Intergovernmental	\$ 17,400.00	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>					
34461	Billing and Admin Fees/Sanitation	\$ 25,823.70	\$ 26,500	\$ 26,500	\$ 26,500
	Total Charges for Current Services	\$ 25,823.70	26,500	26,500	\$ 26,500
<u>Other Revenues</u>					
36101	Interest Earnings	\$ 24,468.37	\$ 26,000	\$ 16,000	\$ 16,000
36350	Insurance Recoveries	4,189.00		-	
36330	Sale of Equipment/Vehicles			17,200	-
36950	Bad Debts Collections	1,107.40	500	500	500
36960	Transfer from WWTP	348,250.00			
36999	Developer Contributions to Utility Plant	9,726.07	300,000	100,000	750,000
	Total Other Revenues	\$ 387,740.84	\$ 326,500	\$ 133,700	\$ 766,500
<u>Water &amp; Sewer Revenue</u>					
37111	Inside Res/Metered Water Sales	\$ 646,259.70	\$ 705,882	\$ 705,882	\$ 705,882
37112	Inside Comm/Metered Water Sales	486,615.24	496,694	496,694	496,694
37113	Inside Ind/Metered Water Sales	85,898.66	108,164	88,164	88,164
37114	Outside Res/Metered Water Sales	664,040.93	722,158	722,158	722,158
37115	Outside Comm/Metered Water Sales	67,468.08	70,564	70,564	70,564
37116	Outside Ind/Metered Water Sales	254,393.83	259,896	286,896	286,896
37117	Unbilled Water	82.13	800	800	800
37121	Ready To Serve	19,537.68	24,087	24,087	24,087
37131	Sprinkler Syst/Fire Protection	46,170.80	50,000	50,000	50,000
37141	Sales to Hillsville	441,227.76	436,450	436,450	436,450
37191	Forfeited Discounts/Penalties	80,663.02	73,000	83,000	83,000
37193	Water Service Calls	58,385.03	55,000	55,000	55,000
37196	Water Tap Fees	21,098.75	20,000	40,000	40,000
37199	Miscellaneous-Water	93,690.15	30,000	60,000	60,000
37211	Sewer Chg/Inside Residential	777,618.19	830,543	830,543	830,543
37212	Sewer Chg/Inside Commercial	552,894.55	571,875	571,875	571,875
37213	Sewer Chg/Inside Industrial	176,416.35	177,556	177,556	177,556
37214	Sewer Chg/Outside Residential	3,925.53	3,943	3,943	3,943
37215	Sewer Chg/Outside Commercial	14,394.62	15,807	30,807	30,807
37216	Sewer Chg/Outside Industrial	313,308.10	320,887	320,887	320,887
37241	Hillsville Sewer-Unbilled	14,163.60	15,000	15,000	15,000
37295	Pretreatment Fees	61,728.00	55,000	61,700	61,700
37296	Sewer Tap Fees	11,966.70	12,000	12,000	12,000
	Total Other Revenues	\$ 4,891,947.40	\$ 5,055,306	\$ 5,144,006	\$ 5,144,006
	Total Revenues	\$ 5,322,911.94	\$ 5,425,706	\$ 5,321,606	\$ 5,954,406

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Expenses</u>				
52113	<u>Purification</u>				
	<u>Contractual Services</u>				
241	Electric	\$ 61,044.29	\$ 72,000	\$ 68,000	\$ 68,000
245	Telephone and Telegraph	4,825.17	4,500	5,000	5,000
	Total Contractual Services	<u>\$ 65,869.46</u>	<u>\$ 76,500</u>	<u>\$ 73,000</u>	<u>\$ 73,000</u>
	<u>Supplies</u>				
353	Water Purchased for Resale	\$ 1,043,842.80	\$ 1,012,500	\$ 1,012,500	\$ 1,054,500
	Total Supplies	<u>\$ 1,043,842.80</u>	<u>\$ 1,012,500</u>	<u>\$ 1,012,500</u>	<u>\$ 1,054,500</u>
	<u>Fixed Charges</u>				
541	Provision for Depreciation	\$ 307,758.98	\$ 341,000	\$ 276,000	\$ 276,000
	Total Fixed Charges	<u>\$ 307,758.98</u>	<u>\$ 341,000</u>	<u>\$ 276,000</u>	<u>\$ 276,000</u>
	Total Purification	<u>1,417,471.24</u>	<u>\$ 1,430,000</u>	<u>\$ 1,361,500</u>	<u>\$ 1,403,500</u>
52115	<u>Shop and Maintenance</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 771,704.54	\$ 805,772	\$ 805,772	\$ 855,861
113	Salaries - Overtime	40,748.45	50,000	50,000	50,000
130	Accrued Benefits	12,584.90	15,000	15,000	15,000
137	Worker's Compensation			125	125
141	OASI Employers Share	62,035.72	65,467	65,467	69,298
142	Employee Health Insurance	264,626.25	246,670	246,670	246,670
143	Retirement - ING	26,426.06	30,000	30,000	30,000
143.001	Retirement - TCRS	26,910.96	29,904	29,904	25,000
144	Employee Dental Insurance	11,978.91	12,837	12,837	12,750
145	Employee Life Insurance	1,879.16	2,087	2,087	2,173
147	Unemployment Insurance	1,723.68	3,000	3,000	3,000
148	Education/Training/Travel/ Lodging	370.00	2,750	2,750	2,750
	Total Personnel	<u>\$ 1,220,988.63</u>	<u>\$ 1,263,487</u>	<u>\$ 1,263,612</u>	<u>\$ 1,312,627</u>
	<u>Contractual Services</u>				
241	Electric	\$ 8,048.95	\$ 9,000	\$ 9,000	\$ 9,000
245	Telephone and Telegraph	6,202.62	4,500	4,500	5,000
249	Other Utility Services				8,000
254	Architectural/Engineering Services			15,000	15,000
259	Other Professional Services				14,250
261	Repair & Maintenance - Motor Vehicles	20,461.07	18,500	16,000	16,000
262	Repair & Maintenance - Other Machinery	39,493.42	30,500	30,500	30,500
265	Repair & Maintenance - Grounds	1,580.00	3,000	3,000	3,000
266	Repair & Maintenance - Buildings	3,306.27	2,500	5,000	5,000
269	Repair & Maintenance - Water	1,570.30	1,800	1,800	-
269.1	Repair & Maintenance - Water Lines	81,566.05	115,000	115,000	116,800
269.2	Repair & Maintenance - Sewer Lines	16,903.73	23,500	23,500	23,500
	Total Contractual Services	<u>\$ 179,132.41</u>	<u>\$ 208,300</u>	<u>\$ 223,300</u>	<u>\$ 246,050</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
	<u>Supplies</u>				
312	Small items of Equipment				2,500
324	Household & Janitorial Supplies	\$ 739.41	\$ 875	\$ 875	\$ 875
326	Clothing and Uniforms	-	800	900	900
328	Educational Supplies	-	500	500	500
329	Other Operating Supplies	8,114.32	10,000	10,000	10,000
331	Gas, Oil, Diesel Fuel and Grease			32,000	32,000
338	Repair Parts - Water/Sewer Lines	4,498.98	14,500	14,500	14,500
	Total Supplies	<u>\$ 13,352.71</u>	<u>\$ 26,675</u>	<u>\$ 58,775</u>	<u>\$ 61,275</u>
	<u>Fixed Charges</u>				
511	General Liability Insurance				
533	Machinery and Equipment - Copier	\$ 4,720.19	\$ 2,500	\$ 2,500	\$ 2,500
541	Provision for Depreciation	21,702.22	15,000	30,000	30,000
564	State-Annual Maintenance	9,662.10	12,500	12,500	12,500
	Total Fixed Charges	<u>\$ 36,084.51</u>	<u>\$ 30,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>
	<u>Capital Outlay</u>				
943	Vehicles			\$ 3,850	\$ 10,000
	Total Capital Outlay			<u>\$ 3,850</u>	<u>\$ 10,000</u>
	Total Shop and Maintenance	<u>\$ 1,449,558.26</u>	<u>\$ 1,528,462</u>	<u>\$ 1,594,537</u>	<u>\$ 1,674,952</u>
52116	<u>Customer Accounts &amp; Collections</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 122,918.79	\$ 125,255	\$ 125,255	\$ 127,783
113	Salaries - Overtime	256.56	500	1,500	500
130	Accrued Benefits	(529.48)	1,000	1,000	1,000
141	OASI Employers Share	9,463.71	9,620	9,620	9,814
142	Employee Insurance	48,125.08	44,147	44,147	44,147
143	Retirement - ING	4,724.54	5,000	5,000	5,000
143.001	Retirement - TCRS	3,923.35	3,803	3,803	3,000
144	Dental Insurance	2,182.32	2,130	2,130	2,274
145	Death Benefit Plans	342.40	377	377	377
146	Worker's Compensation	25,090.90	17,300	17,300	17,300
147	Unemployment Insurance	319.35	1,000	1,000	1,000
148	Education	14.00	1,500	1,500	500
	Total Personnel	<u>\$ 216,831.52</u>	<u>\$ 211,632</u>	<u>\$ 212,632</u>	<u>\$ 212,695</u>
	<u>Contractual Services</u>				
211	Postage	\$ 25,036.86	\$ 24,500	\$ 24,500	\$ 24,500
221	Printing, Duplicating, and Typing	4,297.10	10,250	10,250	10,250
231	Publication Formal/Legal Notices	2,035.56	7,500	7,500	7,500
233	Subscriptions Newspapers/Periodicals	-	100	100	100
235	Membership, Registration and Tuition	2,761.92	3,000	3,000	3,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010-2011 Audited</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimated</b>	<b>2012-2013 Proposed Budget</b>
239	Dues and Subscriptions	131.33	200	200	200
245	Telephone and Telegraph	339.09	1,000	1,000	1,000
249	Other Utility Services	4,821.58	8,000	8,000	-
252	Legal Services	-	200	200	200
253	Accounting/Auditing Services	6,917.75	8,000	8,000	7,938
254	Architectural/Engineering Services	8,664.49	10,000	-	-
255	Data Processing Support			4,600	4,600
256	Consultant's Services			3,000	-
259	Other Professional Services	12,234.00	20,250	14,250	-
263	Repair and Maintenance - Furniture	-	400	1,000	1,000
267	Repair and Maintenance - Computer Equip	3,189.51	3,500	2,500	2,500
	<b>Total Contractual Services</b>	<b>\$ 70,429.19</b>	<b>\$ 96,900</b>	<b>\$ 88,100</b>	<b>\$ 62,788</b>
	<b>Supplies</b>				
311	Office Supplies	\$ 6,769.04	\$ 4,500	\$ 3,500	\$ 3,500
312	Small Items of Equipment	4,986.60	4,000	5,000	5,000
319	Other Supplies and Materials	-	200	200	200
324	Household & Janitorial Supplies	19.70	500	500	500
326	Clothing and Uniforms	-	300	-	-
328	Educational Supplies	-	500	-	-
331	Gas, Oil, Diesel Fuel and Grease	52,165.87	52,530	14,330	15,000
	<b>Total Supplies</b>	<b>\$ 63,941.21</b>	<b>\$ 62,530</b>	<b>\$ 23,530</b>	<b>\$ 24,200</b>
	<b>Fixed Charges</b>				
511	General Liability Insurance	\$ 15,322.64	\$ 25,298	\$ 38,498	\$ 26,000
512	Professional Liability/Surety Bond	256.00	500	500	500
521	Building Insurance	6,067.70	10,000	10,000	10,000
522	Vehicle Insurance	-	5,000	5,000	5,000
533	Machinery & Equip-Copier	901.94	1,000	1,000	1,000
541	Provision for Depreciation	16,030.26	16,000	16,000	16,000
567	Plans Review Fees	-	1,500	1,500	1,500
	<b>Total Fixed Charges</b>	<b>\$ 38,578.54</b>	<b>\$ 59,298</b>	<b>\$ 72,498</b>	<b>\$ 60,000</b>
	<b>Debt Service</b>				
693	Amortization of Bond Premium	\$ 11,675.35	\$ -	\$ -	\$ -
	<b>Total Debt Service</b>	<b>\$ 11,675.35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Grants, Contributions and Other</b>				
741	Bad Debt Expense	\$ 11,695.87	\$ 11,500	\$ 9,500	\$ 9,500
	<b>Total Grants, Contributions and Other</b>	<b>\$ 11,695.87</b>	<b>\$ 11,500</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>
	<b>Capital Outlay</b>				
943	Water Vehicles	\$ -	\$ 15,000	\$ 4,300	\$ 5,000
947	Office Machinery and Equipment	-	2,500	0	-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 17,500</b>	<b>\$ 4,300</b>	<b>\$ 5,000</b>
	<b>Total Customer Accounts and Collections</b>	<b>\$ 413,151.68</b>	<b>\$ 459,360</b>	<b>\$ 410,560</b>	<b>\$ 374,183</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-1

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
52213	<u>Sewer Treatment and Disposal</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 109,162.26	\$ 112,490	\$ 112,490	\$ 117,156
113	Salaries - Overtime	15,919.80	15,000	13,000	15,000
130	Accrued Benefits	1,287.98	1,500	1,500	1,500
141	OASI Employers Share	9,628.52	9,753	9,853	10,110
142	Employee Health Insurance	37,521.43	38,899	32,099	31,597
143	Retirement - ING	9,126.40	8,924	6,424	6,500
143.001	Retirement - TCRS			2,500	2,000
144	Employee Dental Insurance	1,776.99	1,934	1,934	2,066
145	Employee Life Insurance	260.16	290	290	290
146	Worker's Compensation Insurance	3,577.71	1,650	2,650	2,750
147	Unemployment Insurance	216.00	450	450	450
148	Education and Training	325.00	1,500	1,500	1,500
	Total Personnel	<u>\$ 188,802.25</u>	<u>\$ 192,390</u>	<u>\$ 184,690</u>	<u>\$ 190,919</u>
	<u>Contractual Services</u>				
239	Dues and Subscriptions	\$ -	\$ 150	\$ 150	\$ 150
241	Electric	171,408.47	178,500	268,500	275,000
245	Telephone	3,898.10	4,000	4,000	4,000
262	Repair & Maint - Other Machinery	8,941.69	10,000	17,000	17,000
	Total Contractual Services	<u>\$ 184,248.26</u>	<u>\$ 192,650</u>	<u>\$ 289,650</u>	<u>\$ 296,150</u>
	<u>Supplies</u>				
322	Chemical, Lab and Medical Supplies	\$ 38,998.29	\$ 45,000	\$ 35,000	\$ 35,000
326	Clothing and Uniforms	-	250	250	250
329	Other Operating Supplies	14.99	1,000	1,000	1,000
331	Gas, Oil, Diesel Fuel and Grease			11,100	11,100
362	Repair & Maint - Other Machinery	15,508.74	17,000	17,000	17,000
	Total Supplies	<u>\$ 54,522.02</u>	<u>\$ 63,250</u>	<u>\$ 64,350</u>	<u>\$ 64,350</u>
	<u>Fixed Charges</u>				
511	General Liability Insurance - Sewer			\$ 1,500	\$ 1,500
541	Provision for Depreciation	435,776.73	664,500	664,500	664,500
564	State-Annual Maintenance Fee	600.00	18,500	18,500	18,500
566	State Sanitary Survey Fees	7,610.00	8,000	8,000	8,000
	Total Fixed Charges	<u>\$ 443,986.73</u>	<u>\$ 691,000</u>	<u>\$ 692,500</u>	<u>\$ 692,500</u>
	<u>Capital Outlay</u>				
943	Sewer Vehicles			\$ 4,500	\$ 5,000
	Total Capital Outlay			<u>\$ 4,500</u>	<u>\$ 5,000</u>
	Total Sewer Treatment and Disposal	<u>\$ 871,559.26</u>	<u>\$ 1,139,290</u>	<u>\$ 1,235,690</u>	<u>\$ 1,248,919</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Proposed Budget
52218	<u>Mechanical Maintenance</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 68,715.41	\$ 71,608	\$ 71,608	\$ 73,019
113	Salaries - Overtime	5,955.99	5,000	6,500	5,000
130	Accrued Benefits	767.49	1,200	1,200	1,200
137	Worker's Compensation			150	150
141	OASI Employers Share	5,707.66	5,861	5,861	5,861
142	Employee Health Insurance	25,786.65	25,933	25,933	21,064
143	Retirement - ING	2,691.37	3,000	2,700	2,000
143.001	Retirement - TCRS	2,614.66	2,363	2,663	3,000
144	Employee Dental Insurance	1,184.79	1,290	1,290	1,265
145	Employee Life Insurance	173.26	193	193	193
147	Unemployment Insurance	144.00	400	400	400
	Total Personnel	<u>\$ 113,741.28</u>	<u>\$ 116,848</u>	<u>\$ 118,498</u>	<u>\$ 113,152</u>
	<u>Contractual Services</u>				
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ 2,000	\$ 2,000
326	Clothing and Uniforms	-	200	-	-
329	Other Operating Supplies	4,263.11	5,000	5,000	5,000
331	Gas, Oil, Diesel Fuel and Grease			500	500
	Total Contractual Services	<u>\$ 4,263.11</u>	<u>\$ 5,200</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>
	<u>Fixed Charges</u>				
541	Provision for Depreciation	\$ 5,071.21	\$ 5,100	\$ 5,100	\$ 5,100
	Total Fixed Charges	<u>\$ 5,071.21</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>
	Total Mechanical Maintenance	<u>\$ 123,075.60</u>	<u>\$ 127,148</u>	<u>\$ 131,098</u>	<u>\$ 125,752</u>
49100	<u>Debt Service</u>				
630	Bond Interest	\$ 421,786.76	\$ 434,670	\$ 434,670	\$ 414,026
49200					
650	SRF -Base Loan Interest		39,933	39,933	151,282
665	USDA Loan Interest		106,735	106,735	42,990
49501					
691	Bank Service Charges	1,935.00	2,000	3,000	3,000
	Total Debt Service	<u>\$ 423,721.76</u>	<u>\$ 583,338</u>	<u>\$ 584,338</u>	<u>\$ 611,298</u>
	Total Expenses	<u>\$ 4,698,537.80</u>	<u>\$ 5,267,598</u>	<u>\$ 5,317,723</u>	<u>\$ 5,438,604</u>
	Revenues Over (Under) Expenses	<u>\$ 624,374.14</u>	<u>\$ 158,108</u>	<u>\$ 3,883</u>	<u>\$ 515,802</u>
	Convert to Cash Basis:				
	Principal Payments	(429,440.00)	(806,872)	(806,872)	(766,492)
	Depreciation	786,339.40	827,100	991,600	991,600
	Total Conversion to Cash Basis	<u>981,273.54</u>	<u>178,336</u>	<u>188,611</u>	<u>740,910</u>
	Estimated Beginning Net Assets July 1	\$ 14,131,718.24	\$ 14,756,092	\$ 14,756,092	\$ 14,759,975
	Estimated Ending Net Assets June 30	<u>\$ 14,756,092.38</u>	<u>\$ 14,914,200</u>	<u>\$ 14,759,975</u>	<u>\$ 15,275,777</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-2

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Future Bond Requirements**  
**For the Fiscal Year Ending June 30, 2013**

	\$825,000 Refunding Series 2006	\$5,215,000 Fixed Rate Bonds Series Z-1-A	\$5,620,000 Fixed Rate Bonds Series 2010	Total Bond Requirements
<b><u>Principal Requirements</u></b>				
2012-2013	15,000.00	405,000.00	20,000.00	440,000.00
2013-2014	15,000.00	420,000.00	20,000.00	455,000.00
2014-2015	15,000.00	430,000.00	20,000.00	465,000.00
2015-2016	15,000.00	455,000.00	20,000.00	490,000.00
2016-2017	15,000.00	470,000.00	20,000.00	505,000.00
2017-2018	15,000.00	495,000.00	20,000.00	530,000.00
Fiscal Years Ending				
2018 Through 2040	630,000.00	1,055,000.00	5,465,000.00	7,150,000.00
Total Principal Requirements	<u>720,000.00</u>	<u>3,730,000.00</u>	<u>5,585,000.00</u>	<u>10,035,000.00</u>
<b><u>Interest Requirements</u></b>				
2012-2013	29,690.00	155,536.00	228,800.00	414,026.00
2013-2014	29,120.00	135,286.00	228,400.00	392,806.00
2014-2015	28,520.00	122,686.00	228,000.00	379,206.00
2015-2016	27,920.00	108,926.00	227,600.00	364,446.00
2016-2017	27,320.00	93,456.00	227,125.00	347,901.00
Fiscal Years Ending				
2018-2040	370,150.02	132,058.00	1,481,237.50	1,983,445.52
Total Interest Requirements	<u>512,720.02</u>	<u>747,948.00</u>	<u>2,621,162.50</u>	<u>3,881,830.52</u>
Total Debt Requirements	<u><u>1,232,720.02</u></u>	<u><u>4,477,948.00</u></u>	<u><u>8,206,162.50</u></u>	<u><u>13,916,830.52</u></u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule G-3

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**WWTP Loans**  
**For the Fiscal Year Ending June 30, 2013**

	38 yrs USDA	20 yrs SRF	Total Payments
\$1,348,000 - Loan	\$1,348,000	\$7,500,000	
	3.25%	2.16%	
<b><u>Principal Requirements</u></b>			
2012-2013	18,966.00	310,864.80	329,830.80
2013-2014	19,590.00	317,646.00	337,236.00
2014-2015	20,232.00	324,576.00	344,808.00
2015-2016	20,895.00	331,656.00	352,551.00
2016-2017	21,579.00	338,890.80	360,469.80
2017-2018	22,257.00	346,285.20	368,542.20
Fiscal Years Ending 2018 Through 2040	1,207,656.00	5,175,784.20	6,383,440.20
<b>Total Principal Requirements</b>	<b>1,331,175.00</b>	<b>7,145,703.00</b>	<b>8,476,878.00</b>
<b><u>Interest Requirements</u></b>			
2012-2013	42,990.00	151,281.60	194,271.60
2013-2014	42,366.00	144,500.40	186,866.40
2014-2015	41,724.00	137,570.40	182,778.00
2015-2016	41,061.00	130,490.40	175,110.00
2016-2017	40,377.00	123,255.60	163,632.60
2017-2018	36,966.00	115,861.20	159,277.00
Fiscal Years Ending 2018-2040	712,980.00	755,088.90	1,525,068.00
<b>Total Interest Requirements</b>	<b>958,464.00</b>	<b>1,558,048.50</b>	<b>2,587,003.60</b>
<b>Total Debt Requirements</b>	<b>2,289,639.00</b>	<b>8,703,751.50</b>	<b>11,063,881.60</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
<u>Revenues and Other Sources</u>					
<u>Local Taxes</u>					
40110	Current Property Taxes	\$ 2,300,234	\$ 2,000,000	\$ 2,300,000	\$ 2,325,000
40120	Trustee's Collections-Prior Year	74,469	62,500	70,000	70,000
40130	Cir Clk/Master-Prior Year	14,864	18,500	18,500	15,000
40140	Interest & Penalty	18,517	18,500	18,500	18,000
40161	Payments in lieu of taxes-T.V.A.	181	150	150	150
40162	Payments-Utilities	2,413	2,500	2,500	2,500
40163	Payments in lieu of taxes - Other	1,014	-	-	500
40210	Local Option Sales Tax	1,440,993	1,375,000	1,425,000	1,435,000
40350	Telecommunications	547	600	600	550
	Total Local Taxes	<u>3,853,232</u>	<u>3,477,750</u>	<u>3,835,250</u>	<u>\$ 3,866,700</u>
<u>Licenses and Permits</u>					
41110	Marriage Licenses	\$ 682	\$ 450	\$ 450	\$ 500
	Total Licenses and Permits	<u>\$ 682</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 500</u>
<u>Charges for Current Services</u>					
43511	Tuition - Regular Day Students	\$ 38,618	\$ 35,000	\$ 35,000	\$ 36,000
43570	Receipts from Individual Schools	71	1,000	1,000	500
43581	Community Services - E.S.P.	138,965	135,000	135,000	135,000
43583	TBI Criminal Background Fee	3,840	-	-	3,000
	Total Charges for Current Services	<u>\$ 181,494</u>	<u>\$ 171,000</u>	<u>\$ 171,000</u>	<u>\$ 174,500</u>
<u>Other Local Revenues</u>					
44110	Interest Income	\$ 8,687	\$ 8,500	\$ 3,500	\$ 3,200
44120	Lease/Rentals	300	600	600	300
44146	E-Rate Funding	11,746	13,000	13,000	12,500
44170	Miscellaneous Refunds	138	350	350	250
44560	Damages Recovered from Indv.	145	-	-	-
44570	Cont. & Gifts	2,754	4,000	4,000	3,500
44590	Other	3,995	-	-	-
	Total Other Local Revenues	<u>\$ 27,765</u>	<u>\$ 26,450</u>	<u>\$ 21,450</u>	<u>\$ 19,750</u>
<u>State Education Funds</u>					
46511	Basic Education Program	\$ 5,763,000	\$ 5,725,000	\$ 5,800,000	\$ 6,000,000
46515	Early Childhood Ed. Program	267,812	267,813	272,247	272,247
46590	Other State Ed. Funds - Safe Schools	727	5,400	5,400	5,400
46590	Other State Education Funds CSH	81,000	81,000	81,000	81,000
46590	Other State Education FundsFRC	66,600	66,600	59,223	58,000
46590	Other State Education Funds	7,346	-	-	7,000
46610	Regular Career Ladder	79,992	65,000	65,000	65,000
46612	Extended Career Ladder	44,067	45,000	42,900	28,500
	Total State Education Funds	<u>\$ 6,310,544</u>	<u>\$ 6,255,813</u>	<u>\$ 6,325,770</u>	<u>\$ 6,517,147</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
<u>Other State Revenues</u>					
46840	Alcoholic Beverage Tax	\$ 1,128	\$ 1,000	\$ 1,000	\$ 1,000
	Total Other State Revenues	<u>\$ 1,128</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Federal Government</u>					
47131	Vocational Basic Grant	\$ 8,954	\$ 8,800	\$ 8,800	\$ -
47143	Special Ed. - Excess Cost Funds	42,625	25,000	25,000	30,000
47590	Other Federal thru State-SNAP Grant	12,863	-	-	-
	Total Federal Government	<u>\$ 64,442</u>	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 30,000</u>
	Total Revenues	<u>\$ 10,439,287</u>	<u>\$ 9,966,263</u>	<u>\$ 10,388,720</u>	<u>\$ 10,609,597</u>
<u>Other Sources</u>					
49700	Insurance Recovery	\$ 15,528	-	\$ 4,645	\$ -
49800	Transfer from Fed. Ind. Costs	2,788	2,500	2,500	2,500
49810	City General Fund Transfers	1,678,467	1,678,467	1,678,467	1,678,467
	Total Other Sources	<u>\$ 1,696,783</u>	<u>\$ 1,680,967</u>	<u>\$ 1,685,612</u>	<u>\$ 1,680,967</u>
	Total Revenues and Other Sources	<u>\$ 12,136,070</u>	<u>\$ 11,647,230</u>	<u>\$ 12,074,332</u>	<u>\$ 12,290,564</u>
<u>Fund Equity</u>					
30000	Fund Equity				
34555	Restricted for Education-ESP	\$ 66,363	\$ 63,027	\$ 63,027	\$ 63,027
34555	Restricted for Education-WCAR	4,544	4,990	4,990	4,990
39000	Unassigned	2,967,125	3,601,346	3,601,346	3,275,510
	Total Fund Equity	<u>\$ 3,038,032</u>	<u>\$ 3,669,363</u>	<u>\$ 3,669,363</u>	<u>\$ 3,343,527</u>
	TOTAL AVAILABLE FUNDS	<u>\$ 15,174,102</u>	<u>\$ 15,316,593</u>	<u>\$ 15,743,695</u>	<u>\$ 15,634,091</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
	<u>Expenditures and Other Uses</u>				
71000	<u>Instructional Expenditures</u>				
71100	<u>Regular Instruction Program</u>				
116	Teachers	\$ 3,758,958	\$ 3,995,000	\$ 4,035,000	\$ 4,230,000
117	Career Ladder Program	41,899	42,000	41,000	41,000
127	Extended Career Ladder	22,600	22,000	22,000	22,000
162	Clerical Personnel	97,023	100,000	100,000	104,500
163	Educational Assistants	193,558	222,000	222,000	239,000
188	Bonus Payments	25,083		-	-
195	Certified Substitute Teachers	30,420	27,500	35,000	47,500
198	Non-Cert. Substitute Teachers	82,803	68,500	80,000	72,500
201	Social Security	249,624	277,500	281,000	295,370
204	State Retirement	345,496	377,000	377,000	404,000
203	Life Insurance	5,548	3,750	3,750	3,600
207	Medical Insurance	632,506	662,500	668,500	720,000
208	Dental Insurance	34,899	36,000	37,500	38,000
210	Unemployment Compensation	9,113	12,000	12,000	10,200
211	Local Retirement	10,704	11,000	11,000	11,250
212	Empl. Medicare Liability	59,035	65,100	65,100	69,100
299	Other Fringe Benefits	38,700	41,000	43,000	43,000
336	Maintenance/repair of Equipment	50,905	55,000	55,000	55,000
399	Other Contracted Services	65,833	63,500	63,500	68,500
429	Instructional Supplies	79,646	63,500	63,500	63,500
449	Textbooks	86,757	115,000	121,000	115,000
499	Other Supplies/Materials	12,670	7,500	7,500	10,000
599	Other Charges	127	1,250	1,250	1,000
722	Instructional Equipment	277	15,000	15,000	15,000
722	Instructional Equipment - MOE	125,000	-	-	-
	Total Regular Instruction Program	<u>\$ 6,059,184</u>	<u>\$ 6,283,600</u>	<u>\$ 6,360,600</u>	<u>\$ 6,679,020</u>
71150	<u>Alternative Instruction Program</u>				
116	Teachers	\$ 20,000	\$ 41,505	\$ 41,505	\$ 43,250
201	Social Security	1,240	2,573	2,373	2,675
204	State Retirement	1,350	3,756	3,756	3,875
207	Medical Insurance	2,500	9,800	8,300	8,560
208	Dental Insurance	200	400	400	400
210	Unemployment Compensation	-	75	75	72
212	Employer Medicare	290	605	605	627
299	Other Fringe Benefits			500	500
	Total Alternative Instruction Program	<u>\$ 25,580</u>	<u>\$ 58,714</u>	<u>\$ 57,514</u>	<u>\$ 59,959</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
71200	<u>Special Education Program</u>				
116	Teachers	\$ 523,236	\$ 625,000	\$ 615,000	\$ 625,000
117	Career Ladder Program	6,500	6,500	7,500	7,500
127	Career Ladder - Ext. Contracts	-	3,000	3,000	3,000
128	Homebound Teachers	-			-
163	Educational Assistants	143,169	152,500	152,500	168,500
171	Speech Pathologist	89,893	93,500	89,000	92,175
188	Bonus Payments	11,228		-	-
189	Other Salaries	26,916	28,098	28,180	29,500
195	Certified Substitute Teachers		2,000	2,000	2,000
201	Social Security	47,291	56,500	55,000	57,525
204	State Retirement	58,569	66,500	67,650	67,500
206	Life Insurance	785	950	950	825
207	Medical Insurance	148,239	210,000	185,000	190,000
208	Dental Insurance	8,329	9,000	9,000	9,000
210	Unemployment Compensation	1,955	2,200	2,200	2,200
211	Local Retirement	6,735	7,000	6,500	6,500
212	Employer Medicare Liability	11,060	13,250	12,500	13,455
299	Other Fringe Benefits	7,000	7,500	7,500	7,500
336	Maintenance & Repair of Equip.	-			-
399	Other Contracted Services	46,425	46,000	52,500	53,000
429	Instructional Supplies		250	250	250
449	Textbooks		250	250	250
499	Other Supplies/Materials	951	1,200	1,200	1,000
599	Other Charges	65	500	500	500
725	Special Ed. Equipment		1,000	1,000	1,000
	Total Special Education Program	<u>\$ 1,138,346</u>	<u>\$ 1,332,698</u>	<u>\$ 1,299,180</u>	<u>\$ 1,338,180</u>
71300	<u>Vocational Education Program</u>				
116	Teachers	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-
212	Medicare	-	-	-	-
429	Instructional Materials	-			-
730	Instructional Equipment	8,857	8,600	8,600	-
	Total Vocational Education Program	<u>\$ 8,857</u>	<u>\$ 8,600</u>	<u>\$ 8,600</u>	<u>\$ -</u>
71400	<u>Student Body Education Program</u>				
499	Other Supplies and Materials	\$ 17,470	\$ 18,500	\$ 18,500	\$ 18,500
599	Other Charges	4,333	4,500	4,500	4,500
	Total Student Body Education Program	<u>\$ 21,803</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>
	Total Instructional Expenditures	<u>\$ 7,253,770</u>	<u>\$ 7,706,612</u>	<u>\$ 7,748,894</u>	<u>\$ 8,100,159</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
72000	<u>Support Services</u>				
72110	<u>Attendance</u>				
105	Supervisor/Director	\$ 75,854	\$ 62,594	\$ 64,419	\$ 67,060
117	Career Ladder Program	3,000	-	-	-
121	Data Processing Personnel	39,961	-	-	-
127	Extended Career Ladder	4,000	-	-	-
162	Clerical Personnel	12,687	12,500	-	-
188	Bonus Payments	802	-	-	-
189	Other Salaries	-	-	-	-
201	Social Security	8,112	4,660	4,660	4,160
204	State Retirement	11,188	5,700	5,700	6,035
206	Life Insurance	74	75	75	40
207	Medical Insurance	20,808	9,900	9,900	9,500
208	Dental Insurance	1,190	1,175	1,175	450
210	Unemployment Compensation	144	150	150	72
211	Local Retirement	888	-	-	-
212	Employer Medicare Liability	1,897	1,100	1,100	975
299	Other Fringe Benefits	950	500	500	500
336	Maintenance/repair of Equipment	-	500	500	500
355	Travel	3,049	3,000	3,000	3,000
399	Contracted Services	3,383	3,500	3,750	4,500
499	Other Supplies/Materials	104	500	500	500
524	In-service Staff Dev.	555	750	750	750
599	Other Charges	3,732	7,500	7,500	4,500
	Total Attendance	<u>\$ 192,378</u>	<u>\$ 114,104</u>	<u>\$ 103,679</u>	<u>\$ 102,542</u>
72120	<u>Health Services</u>				
131	Medical Personnel	\$ 46,348	\$ 49,600	\$ 49,600	\$ 51,000
131	Medical Personnel CSH	28,321	30,128	30,128	30,880
188	Bonus Payments	802	-	-	-
188	Bonus Payments-CSH	401	-	-	-
201	Social Security	2,923	3,125	3,125	3,165
201	Social Security CSH	1,438	1,870	1,870	1,915
204	State Retirement CSH	1,936	2,061	2,061	2,060
206	Life Insurance	36	37	37	36
206	Life Insurance CSH	36	37	37	36
207	Medical Insurance	5,747	5,850	5,850	6,150
207	Medical Insurance CSH	9,796	9,850	10,290	11,000
208	Dental Insurance	397	400	400	425
208	Dental Insurance CSH	396	400	400	425

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<b>Account Number</b>	<b>Account Description</b>	<b>2010-2011 Audited</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimated</b>	<b>2012-2013 Budget Request</b>
210	Unemployment	142	150	150	150
210	Unemployment CSH	72	75	75	72
211	Local Retirement	2,322	2,500	2,500	2,600
212	Employer Medicare	684	735	735	750
212	Employer Medicare CSH	336	437	437	450
399	Other Contracted Svcs. - CSH (Dietician)	3,000	3,000	3,000	3,000
499	Other Supplies & Materials	1,999	2,500	2,500	3,000
524	In-service Staff Dev.	-	250	250	250
599	Other Charges	-	500	500	250
	<b>Total Health Services</b>	<b>\$ 107,132</b>	<b>\$ 113,505</b>	<b>\$ 113,945</b>	<b>\$ 117,614</b>
<b>72130</b>	<b><u>Other Student Support</u></b>				
117	Career Ladder Program	\$ 4,000	\$ 5,500	\$ 5,500	\$ 4,000
123	Guidance Personnel	100,823	105,000	105,000	107,000
127	Extended Career Ladder	5,600	4,500	4,500	5,500
188	Bonus Payments	1,203	-	-	-
201	Social Security	6,567	5,500	6,700	6,750
204	State Retirement	7,334	4,800	6,800	7,100
206	Life Insurance	36	40	40	38
207	Medical Insurance	8,409	9,200	8,700	8,800
208	Dental Insurance	397	400	400	425
210	Unemployment Compensation	272	189	189	288
212	Employer Medicare Liability	1,536	1,725	1,725	1,600
299	Other Fringe Benefits	1,500	1,500	1,500	1,500
322	Evaluation and Testing	-	3,000	1,500	1,500
355	Travel	1,388	1,500	1,500	1,500
399	Other Contracted Services	-	-	-	-
499	Other Supplies & Materials	-	200	200	200
599	Other Charges	-	200	200	200
	<b>Total Other Student Support</b>	<b>\$ 139,065</b>	<b>\$ 143,254</b>	<b>\$ 144,454</b>	<b>\$ 146,401</b>
<b>72210</b>	<b><u>Regular Instruction Program</u></b>				
105	Supervisor/Director	\$ 78,471	\$ 130,000	\$ 130,000	\$ 133,650
105	Supervisor/Director - VPK	\$ -	\$ 7,195	\$ 7,195	\$ 7,377
105	Supervisor/Director - CSH	34,949	35,996	35,996	36,895
117	Career Ladder Program	2,600	5,000	5,000	3,000
127	Extended Career Ladder Program	600	-	-	-
129	Librarians	136,594	142,100	142,100	147,800
138	Inst. Computer Personnel	36,952	31,500	31,500	32,500
162	Clerical Personnel - CSH	2,881	5,800	5,800	3,500
188	Bonus Payments	2,005	-	-	-
188	Bonus Payments - CSH	802	-	-	-
189	Other Sal. & Wages	-	-	-	-
201	Social Security	12,933	19,275	19,275	20,200
201	Social Security - CSH	2,395	2,600	2,600	2,600
204	State Retirement	19,678	25,275	25,275	28,500
204	State Retirement - CSH	2,383	2,466	2,466	2,675
206	Life Insurance	146	200	200	150
206	Life Insurance CSH	36	37	37	36

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Account		2010-2011	2011-2012	2011-2012	2012-2013
Number	Account Description	Audited	Budget	Estimated	Budget Request
207	Medical Insurance	28,853	37,500	37,500	32,600
207	Medical Insurance - CSH	5,667	6,000	6,000	6,050
208	Dental Insurance	1,586	1,750	1,750	2,150
208	Dental Insurance - CSH	397	400	400	425
210	Unemployment Compensation	360	435	435	450
210	Unemployment Compensation - CSH	98	125	125	130
212	Employer Medicare Liability	3,575	4,075	4,075	4,600
212	Employer Medicare Liability - CSH	560	607	607	610
299	Other Fringe Benefits	2,500	3,000	3,000	2,500
307	Communication - CSH	593	600	600	-
320	Dues and Memberships	134			
336	Maint/Repair of Equipment	-	500	500	500
355	Travel	3,749	3,600	3,600	3,600
355	Travel - Safe Schools Grant	-		-	-
355	Travel - CSH	1,949	1,500	1,500	1,500
399	Other Contracted Services	2,307	4,000	8,500	8,500
432	Library Books/Media	8,542	9,000	9,000	9,000
499	Other Supplies & Materials	-	2,000	2,000	2,000
499	Other Supplies & Materials - CSH	525	1,250	1,250	1,250
499	Other Supplies & Materials - SAFES	871	300	300	300
524	In-service/Staff Development	7,853	18,000	18,000	18,000
524	In-service/Staff Development-SAFES	633	500	500	500
599	Other Charges	105	200	200	200
790	Other Equipment	1,919	1,500	1,500	1,500
	Total Regular Instruction Program	\$ 406,201	\$ 504,286	\$ 508,786	\$ 515,248
72220	<u>Special Education Program</u>				
105	Supervisor/Director	\$ 45,408	\$ 64,760	\$ 64,760	\$ 66,388
117	Career Ladder Program	2,000	2,000	2,000	2,000
124	Psychological Personnel	45,940	48,056	48,056	50,080
135	Assessment Personnel	56,636	58,340	58,340	60,000
162	Clerical Personnel	-	24,475	24,475	25,450
188	Bonus Payments	1,203		-	-
201	Social Security	8,579	12,325	12,325	12,650
204	State Retirement	13,574	17,985	17,985	18,450
206	Life Insurance	110	150	150	130
207	Medical Insurance	25,025	35,000	30,000	32,000
208	Dental Insurance	1,190	1,275	1,275	1,325
210	Unemployment Compensation	183	225	325	260
211	Local Retirement	-		1,465	1,600
212	Employer Medicare Liability	2,006	2,900	2,900	2,950
299	Other Fringe Benefits	1,500	1,500	1,500	1,500

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Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
307	Communication	2,404	2,650	2,650	2,700
336	Maintenance/repair of Equipment	-	250	250	250
355	Travel	1,186	1,500	2,000	2,000
399	Other Contracted Services	-	250	250	250
499	Other Supplies & Materials	-	300	300	300
524	In-service/Staff Development	-	500	500	500
599	Other Charges	-	250	250	250
725	Special Ed. Equipment	443	-	-	-
	Total Special Education Program	<u>\$ 207,387</u>	<u>\$ 274,691</u>	<u>\$ 271,756</u>	<u>\$ 281,033</u>
72230	<u>Vocational Education</u>				
355	Travel	\$ 258	\$ 200	\$ 200	\$ -
524	In Service Development	-	-		
	Total Vocational Education	<u>\$ 258</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ -</u>
72310	<u>Board of Education</u>				
118	Secretary to Board	\$ 1,312	\$ 1,312	\$ 1,312	\$ 1,312
189	Other Salaries and Wages	225	-	-	-
201	Social Security	95	81	81	81
206	Life Insurance	1	5	5	-
207	Medical Insurance	52,281	55,000	52,000	50,000
208	Dental Insurance	11	15	15	12
210	Unemployment Compensation	2	-	-	-
211	Local Retirement	92	92	92	92
212	Employer Medicare Liability	22	19	19	19
302	Advertising	149	150	150	150
305	Audit Services	12,735	14,000	13,000	15,000
320	Dues and Membership	5,553	6,000	6,000	6,000
321	Engineering Services	-	500	500	500
331	Legal Services	3,500	6,000	10,500	6,500
332	Legal Notice Recording Fees	-	250	250	200
349	Printing, Stationery and Forms	-	150	150	150
351	Bd. of Ed. Rental Payments	-	-	-	6,000
355	Travel	11,193	14,000	17,500	15,000
451	Uniforms	194	300	300	250
506	Liability Insurance	13,093	14,000	14,000	14,500
508	Premiums on Surety Bonds	3,131	750	750	750
510	Trustee's Commission	62,139	60,000	60,000	64,000
513	Worker's Compensation	48,091	50,000	50,000	53,000
524	In-service Staff Development	7,824	8,500	12,000	11,500
533	Criminal Investigation Fees	3,480	2,500	2,500	2,500
534	Refund to Applicants-Investigation Fees	480	600	1,020	1,080
599	Other Charges	7,035	8,500	6,500	10,000
	Total Board of Education	<u>\$ 232,638</u>	<u>\$ 242,724</u>	<u>\$ 248,644</u>	<u>\$ 258,596</u>

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<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget Request</b>
72320	<u>Office of the Superintendent</u>				
101	Director of Schools	\$ 84,960	\$ 87,508	\$ 87,508	\$ 89,700
117	Career Ladder Program	1,000	1,000	1,000	1,000
161	Secretary	34,585	35,337	35,337	37,406
188	Bonus Payments	802	-	-	-
201	Social Security	8,052	8,250	8,250	8,000
204	State Retirement	8,715	8,925	8,925	9,000
206	Life Insurance	73	76	76	72
207	Medical Insurance	11,363	12,250	12,250	12,500
208	Dental Insurance	782	790	790	825
210	Unemployment Compensation	142	145	145	145
211	Local Retirement	2,449	2,475	2,475	2,620
212	Employer Medicare Liability	1,884	1,925	1,925	1,875
299	Other Fringe Benefits	13,141	13,200	13,650	13,650
307	Communication	10,020	9,500	10,000	10,250
320	Dues and Membership	2,093	2,650	2,200	2,500
336	Maintenance/Repairs to Equipment	-	250	250	250
348	Postal Charges	2,901	4,850	4,850	4,000
349	Printing, Stationery and Forms	-	500	500	300
355	Travel	4,948	6,000	6,000	5,500
399	Other Contracted Services	2,971	4,500	4,000	5,500
435	Office Supplies	7,705	8,500	8,500	8,250
524	In-service Staff Development	784	1,000	1,000	1,000
599	Other Charges	190	500	500	500
701	Administration Equipment	-	1,000	1,000	750
	Total Office of the Superintendent	199,560	211,131	211,131	215,593
72410	<u>Office of the Principal</u>				
104	Principals	\$ 224,493	\$ 232,775	\$ 244,000	\$ 237,775
117	Career Ladder Program	6,000	7,000	7,000	6,000
127	Extended Career Ladder	4,000	4,000	4,000	4,000
139	Assistant Principal	162,090	168,504	162,504	165,750
161	Secretaries	90,423	96,000	100,000	101,000
188	Bonus Payments	3,609	-	-	-
201	Social Security	28,459	32,150	32,150	32,150
204	State Retirement	37,909	43,000	46,500	41,250
206	Life Insurance	332	400	400	350
207	Medical Insurance	70,667	80,000	77,500	77,875
208	Dental Insurance	3,569	3,750	3,750	3,500
210	Unemployment Compensation	648	675	675	675
211	Local Retirement	4,388	4,425	4,425	4,500
212	Employer Medicare Liability	6,656	7,525	7,525	7,550
299	Other Fringe Benefits	3,000	3,000	3,000	3,000
307	Communication	14,254	13,500	15,000	15,000
317	Data Processing Services	3,217	3,750	3,750	3,750
320	Dues and Membership	-	100	100	-
336	Maintenance/repairs of Equipment	-	250	250	-
348	Postal Charges	599	750	900	1,000
355	Travel	4,424	4,000	5,000	5,000

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399	Other Contracted Services	750	1,000	1,000	1,000
435	Office Supplies	3,119	3,000	3,000	3,000
499	Other Supplies & Materials	79	250	250	250
524	In-service/Staff Development	1,455	1,750	1,750	1,750
599	Other Charges	182	250	250	250
701	Administration Equipment	-	1,000	1,025	1,000
	Total Office of the Principal	\$ 674,322	\$ 712,804	\$ 725,704	\$ 717,375
72510	<u>Fiscal Services</u>				
119	Accountants/Bookkeepers	\$ 55,803	\$ 57,478	\$ 57,478	\$ 58,914
122	Purchasing Personnel	49,932	52,640	52,640	53,956
188	Bonus Payments	1,604	-	-	-
189	Other Salaries	84,453	90,000	92,500	94,750
201	Social Security	11,427	12,407	12,407	12,875
204	State Retirement	5,453	6,200	6,200	6,350
206	Life Insurance	149	160	160	150
207	Medical Insurance	20,478	24,000	22,500	23,500
208	Dental Insurance	1,586	1,650	1,650	1,650
210	Unemployment Compensation	288	400	400	288
211	Local Retirement	7,984	8,250	8,250	8,500
212	Employer Medicare Liability	2,674	2,950	2,950	3,025
299	Other Fringe Benefits	1,321	1,340	1,340	1,325
317	Data Processing Services	8,168	9,000	9,000	9,250
320	Dues and Membership	-	350	350	350
336	Maintenance/repair of Equipment	-	250	250	250
355	Travel	5,047	6,750	6,000	6,500
399	Other Contracted Services	-	250	250	250
411	Data Processing Supplies	1,908	2,500	1,500	2,000
499	Other Materials & Supplies	137	1,000	1,000	1,000
524	In-service/Staff Development	2,240	3,000	2,500	2,500
599	Other Charges	975	1,000	1,000	1,000
701	Administration Equipment	-	2,500	2,200	2,000
	Total Fiscal Services	\$ 261,627	\$ 284,075	\$ 282,525	\$ 290,383
72610	<u>Operation of Plant</u>				
166	Custodial Personnel	\$ 234,156	\$ 230,000	\$ 236,000	\$ 242,500
188	Bonus Payments	3,208	-	-	-
201	Social Security	13,906	14,250	14,600	15,225
204	State Retirement	4,745	5,075	6,200	7,350
206	Life Insurance	285	250	250	285
207	Medical Insurance	51,539	60,000	60,000	64,250
208	Dental Insurance	3,157	3,350	3,350	3,500
210	Unemployment Compensation	624	625	625	625
211	Local Retirement	10,029	9,500	9,500	11,600
212	Employer Medicare	3,252	3,350	3,350	3,560
329	Laundry Service/Uniforms	9,133	9,250	9,250	10,000
336	Maintenance/repair of Equipment	250	750	750	750
359	Disposal Fee	15,637	16,500	16,500	16,500
399	Contracted Services	-	1,500	1,500	750

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<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget Request</b>
410	Custodial Supplies	24,453	30,000	32,500	32,000
415	Electricity	326,341	355,000	350,000	345,000
434	Natural Gas	21,328	30,000	25,000	26,500
451	Uniforms	1,819	2,250	2,250	2,250
454	Water/Sewer	21,888	24,000	22,500	25,000
499	Other Supplies and Materials	256	750	750	750
501	Boiler Insurance	2,148	2,275	2,275	2,275
502	Building and Contents Insurance	39,144	40,500	41,275	41,500
599	Other Charges	10,366	12,750	12,750	13,000
720	Plant Operation Equipment	2,775	6,500	5,000	6,000
	Total Operation of Plant	<b>\$ 800,439</b>	<b>\$ 858,425</b>	<b>\$ 856,175</b>	<b>\$ 871,170</b>

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72620	<u>Maintenance of Plant</u>				
167	Maintenance Personnel	\$ 169,731	\$ 174,600	\$ 177,250	\$ 178,000
188	Bonus Payments	1,604		-	-
201	Social Security	10,033	10,850	10,900	11,100
204	State Retirement	11,767	12,000	12,000	12,475
206	Life Insurance	151	150	150	151
207	Medical Insurance	33,917	35,000	38,200	38,650
208	Dental Insurance	1,587	1,700	1,800	1,750
210	Unemployment Compensation	355	425	425	375
212	Employer Medicare Liability	2,346	2,625	2,625	2,650
307	Communication	3,399	3,325	3,325	3,200
335	Maintenance & Repairs/Buildings	91,688	85,000	88,500	90,000
336	Maintenance & Repairs/ Equipment	7,749	60,000	55,000	70,000
336	Maintenance & Repairs/ Equip. SAFES	351	1,500	1,500	6,000
338	Maintenance & Repairs/Vehicles	3,739	6,000	6,000	6,000
355	Travel	3,243	2,500	2,500	3,500
399	Other Contracted Services	-		1,250	1,250
425	Gasoline	5,939	7,250	7,000	7,000
426	Construction Materials	3,190	4,200	4,200	4,250
451	Uniforms	1,194	1,500	1,500	1,500
499	Other Supplies and Materials	11,981	16,500	16,500	13,500
511	Vehicle Insurance	1,800	1,875	1,875	2,100
524	In-service Staff Development	-	500	500	1,000
599	Other Charges	610	2,000	2,000	1,750
717	Maintenance Equipment	9,510	10,000	10,000	10,000
717	SAFES Equipment	5,768	7,200	7,200	1,650
	Total Maintenance of Plant	<u>\$ 381,652</u>	<u>\$ 446,700</u>	<u>\$ 452,200</u>	<u>\$ 467,851</u>
72710	<u>Transportation</u>				
146	Bus Drivers	\$ 6,945	\$ 7,000	\$ 7,000	\$ 7,000
201	Social Security	186	435	435	435
204	State Retirement	203			
210	Unemployment Compensation	4	25	25	-
212	Employer Medicare Liability	44	105	105	102
338	Maintenance/repair of Vehicles	6,993	8,500	8,500	8,500
399	Other Contracted Services	-	-	-	1,250
412	Diesel Fuel	6,951	6,500	6,500	7,000
511	Vehicle Insurance	10,286	10,750	10,750	11,000
599	Other Charges	468	750	750	750
	Total Transportation	<u>\$ 32,080</u>	<u>\$ 34,065</u>	<u>\$ 34,065</u>	<u>\$ 36,037</u>

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<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget Request</b>
72810	<u>Central and Other</u>				
188	Bonus Payments	802		-	
189	Other Salaries/Wages	\$ 67,796	\$ 71,075	\$ 71,075	\$ 74,109
201	Social Security	4,201	4,400	4,400	4,600
204	State Retirement	2,089	2,150	2,150	2,250
206	Life Insurance	74	75	75	74
207	Medical Insurance	11,254	12,500	12,500	12,750
208	Dental Insurance	793	775	775	800
210	Unemployment	152	126	126	155
211	Local Retirement	2,632	2,750	2,750	2,900
212	Employer Medicare	982	1,035	1,035	1,075
307	Communication	2,626	2,900	2,900	2,850
355	Travel	-	2,500	1,250	2,000
399	Other Contracted Services			1,250	1,500
451	Uniforms	400	500	500	500
499	Other Supplies/Materials	140	350	350	350
524	In-service Staff Development	2,793	3,000	3,000	3,000
599	Other Charges	86	250	250	250
	Total Central and Other	\$ 96,820	\$ 104,386	\$ 104,386	\$ 109,163
	Total Support Services Expenditures	\$ 3,731,301	\$ 4,044,150	\$ 4,057,650	\$ 4,129,006
73300	<u>Community Services</u>				
187	ESP Temp/Part Time Personnel	\$ 87,184	\$ 91,500	\$ 91,500	\$ 91,650
188	Bonus Payments-ESP	3,208		0	-
188	Bonus Payments-FRC	401		0	-
188	Bonus Payments-FRC2	401		0	-
189	ESP Other Salaries & Wages	22673	23,678	23,678	24,386
189	FRC Other Salaries & Wages	20923	21,925	21,925	22,852
189	FRC2 Other Salaries & Wages	20923	21,925	21,925	22,852
201	ESP Social Security	7010	7,150	7,150	7,195
201	FRC Social Security	1032	1,360	1,360	1,417
201	FRC2 Social Security	1322	1,360	1,360	1,417
204	ESP -State Retirement	345			
206	FRC Life Insurance	37	35	35	37
206	FRC2 Life Insurance	37	35	35	37
207	FRC Medical Insurance	9333	9,500	9,500	10,540
207	FRC2 Medical Insurance	5447	6,250	6,250	5,500
208	FRC Dental Insurance	397	400	400	410
208	FRC2 Dental Insurance	397	400	400	410
210	ESP Unemployment Compensation	582	600	600	600
210	FRC Unemployment Compensation	72	72	72	72
210	FRC2 Unemployment Compensation	72	72	72	72
211	ESP Local Retirement	808	1,550	1,550	1,500
211	FRC Local Retirement	1493	1,525	1,525	1,535
211	FRC2 Local Retirement	1493	1,525	1,525	1,535
212	ESP Employer Medicare Liability	1640	1,675	1,675	1,685
212	FRC Employer Medicare Liability	241	330	330	331
212	FRC2 Employer Medicare Liability	309	330	330	331

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

Account		2010-2011	2011-2012	2011-2012	2012-2013
Number	Account Description	Audited	Budget	Estimated	Budget Request
307	ESP Communications	1400	1,500	1,500	1,250
307	FRC Communications	593	600	600	600
307	FRC2 Communications	594	600	600	600
336	ESP Maintenance of Equipment	0	750	750	750
355	ESP Travel	138	500	500	500
355	FRC Travel	206	500	500	500
355	FRC2 Travel	289	500	500	500
399	ESP Other Contracted Services	2	200	200	200
422	ESP Food Supplies	12845	13,000	13,000	13,500
499	ESP Other Supplies/Materials	3685	4,500	4,500	4,500
499	FRC Other Supplies/Materials	7864	5,500	5,500	5,000
499	FRC2 Other Supplies/Materials	7106	5,500	5,500	5,000
499	WCAR Other Supplies/Materials	4687	5,000	5,000	5,000
524	ESP In-service	316	500	500	500
524	FRC1 Inservice	0	30	30	300
524	FRC2 Inservice	0	300	300	300
599	ESP Other Charges	1079	1,500	1,500	1,500
790	ESP Other Equipment	1000	1,500	1,500	1,500
790	FRC Other Equipment		500	500	-
Total Community Services		\$ 229,584	\$ 236,177	\$ 236,177	\$ 238,364

73400 Early Childhood Education

116	Teachers	\$ -	\$ 133,835	\$ 133,835	\$ 139,975
116	Teachers-CSES	40,547	-	-	-
116	Teachers-WES 1	41,731	-	-	-
116	Teachers-WES 2	46,156	-	-	-
163	Ed. Assistants		44,465	44,465	46,250
163	Ed. Assistants-CSES	14,413	-	-	-
163	Ed. Assistants-WES 1	13,823	-	-	-
163	Ed. Assistants-WES 2	13,983	-	-	-
188	Bonus Payments	802	-	-	-
188	Bonus Payments	802	-	-	-
188	Bonus Payments	802	-	-	-
201	Soc. Security		11,055	11,055	11,745
201	Soc. Security-CSES	3,099	-	-	-
201	Soc. Security-WES 1	3,459	-	-	-
201	Soc. Security-WES 2	3,675	-	-	-
204	State Retirement		14,250	14,250	14,400
204	State Retirement-CSES	4,685	-	-	-
204	State Retirement-WES 1	4,100	-	-	-
204	State Retirement-WES 2	5,089	-	-	-
206	Life Insurance		240	240	240
206	Life Insurance-CSES	73	-	-	-
206	Life Insurance-WES 1	70	-	-	-
206	Life Insurance-WES 2	73	-	-	-
207	Medical Ins.		38,750	38,750	40,150
207	Medical Ins.-CSES	15,173	-	-	-
207	Medical Ins.-WES 1	10,835	-	-	-
207	Medical Ins.-WES 2	11,374	-	-	-

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

<b>Account</b>		<b>2010-2011</b>	<b>2011-2012</b>	<b>2011-2012</b>	<b>2012-2013</b>
<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget Request</b>
208	Dental Ins		2,400	2,400	2,460
208	Dental Ins.-CSES	793	-	-	-
208	Dental Ins.-WES 1	760	-	-	-
208	Dental Ins. WES 2	793	-	-	-
210	Unemp. Comp		400	400	435
210	Unemp. Comp.-CSES	144	-	-	-
210	Unemp. Comp.-WES 1	145	-	-	-
210	Unemp. Comp. WES 2	144	-	-	-
211	Local Retirement		520	520	-
211	Local Retirement-CSES	-	-	-	-
211	Local Retirement-WES 1	520	-	-	-
211	Local Retirement-WES2	-	-	-	-
212	Employer Medicare		2,600	2,600	2,750
212	Employer Medicare-CSES	725	-	-	-
212	Employer Medicare-WES 1	809	-	-	-
212	Employer Medicare-WES 2	859	-	-	-
299	Other Fringe Benefits		1,500	1,500	1,500
299	Other Fringe Benefits-CSES	500	-	-	-
299	Other Fringe Benefits-WES 1	500	-	-	-
299	Other Fringe Benefits-WES 2	500	-	-	-
355	Travel		3,000	3,000	3,000
355	Travel-CSES	24	-	-	-
355	Travel-WES 1	331	-	-	-
355	Travel-WES 2	260	-	-	-
429	Instructional Supplies		14,798	19,232	6,132
429	Instructional Supplies-CSES	8,558	-	-	-
429	Instructional Supplies-WES 1	10,192	-	-	-
429	Instructional Supplies-WES 2	9,655	-	-	-
Total Early Childhood Education		\$ 270,976	\$ 267,813	\$ 272,247	\$ 269,037

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-1

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 1, 2012 To June 30, 2013**

<b>Account Number</b>	<b>Account Description</b>	<b>2010-2011 Audited</b>	<b>2011-2012 Budget</b>	<b>2011-2012 Estimated</b>	<b>2012-2013 Budget Request</b>
76100	<u>Regular Capital Outlay</u>				
304	Architects	\$ 18,850	-	\$ 85,000	\$ -
707	Building Improvements	-	-	-	10,000
	Total Regular Capital Outlay	<u>\$ 18,850</u>	<u>\$ -</u>	<u>\$ 85,000</u>	<u>\$ 10,000</u>
	Total Expenditures	<u>\$ 11,504,739</u>	<u>\$ 12,254,952</u>	<u>\$ 12,399,968</u>	<u>\$ 12,746,566</u>
	Total Expenditures and Other Uses	<u>\$ 11,504,739</u>	<u>\$ 12,254,952</u>	<u>\$ 12,399,968</u>	<u>\$ 12,746,566</u>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ 631,331	\$ (607,722)	\$ (325,636)	\$ (456,002)
	Estimated Beginning Fund Equity July 1	<u>3,038,032</u>	<u>2,652,149</u>	<u>3,669,363</u>	<u>3,343,727</u>
*	Estimated Ending Fund Equity June 30	<u>\$ 3,669,363</u>	<u>\$ 2,044,427</u>	<u>\$ 3,343,727</u>	<u>\$ 2,887,725</u>

\* NOTE: Uncompensated leave balances in the amount of \$442,594 were held in reserve by Manchester City Schools on 6/30/11, and as a result, our beginning fund balance on 7/1/11 is \$442,594 less than the 6/30/11 audited fund balance.

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-2

City of Manchester, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
<u>Revenues and Other Sources</u>					
<u>Charges for Current Services</u>					
43521	Lunch Payments - Children	\$ 143,748	\$ 132,450	\$ 132,450	\$ 142,306
43522	Lunch Payments - Adults	27,936	25,900	25,900	32,500
43523	Income from Breakfast	6,995	11,200	11,200	11,500
43524	Special Milk Sales				-
43525	Ala Carte Sales	48,215	50,000	50,000	53,725
	Total Charges for Current Services	<u>\$ 226,894</u>	<u>\$ 219,550</u>	<u>\$ 219,550</u>	<u>\$ 240,031</u>
<u>Other Local Revenues</u>					
44110	Interest Earned	\$ 211	\$ 225	\$ 225	\$ 240
44170	Misc. Refunds	-	1,500	1,500	1,500
	Total Other Local Revenues	<u>\$ 211</u>	<u>\$ 1,725</u>	<u>\$ 1,725</u>	<u>\$ 1,740</u>
<u>State of Tennessee</u>					
46520	School Food - State Matching	\$ 8,040	\$ 8,100	\$ 8,100	\$ 8,100
	Total State of Tennessee	<u>\$ 8,040</u>	<u>\$ 8,100</u>	<u>\$ 8,100</u>	<u>\$ 8,100</u>
<u>Federal Government</u>					
47111	Lunch - USDA	\$ 352,428	\$ 380,050	\$ 380,050	\$ 420,000
47113	Breakfast - USDA	84,859	118,000	118,000	143,000
47114	USDA Fruit & Vegetable Grant	-	-	-	-
47115	Food Svc. Equipment Grant - ARRA	38,950	-	-	-
	Total Federal Government	<u>\$ 476,237</u>	<u>\$ 498,050</u>	<u>\$ 498,050</u>	<u>\$ 563,000</u>
	Total Revenues and Other Sources	<u>\$ 711,382</u>	<u>\$ 727,425</u>	<u>\$ 727,425</u>	<u>\$ 812,871</u>
30000	<u>Fund Equity</u>				
39000	Unassigned	<u>\$ 248,072</u>	<u>\$ 275,630</u>	<u>\$ 275,630</u>	<u>\$ 244,073</u>
	Total Available Funds	<u>\$ 959,454</u>	<u>\$ 1,003,055</u>	<u>\$ 1,003,055</u>	<u>\$ 1,056,944</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2013**

Schedule H-2

City of Manchester, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
July 1, 2012 To June 30, 2013

Account Number	Account Description	2010-2011 Audited	2011-2012 Budget	2011-2012 Estimated	2012-2013 Budget Request
<u>Expenditures</u>					
73100	<u>Food Service</u>				
162	Clerical Personnel	\$ 49,174	\$ 50,649	\$ 50,649	\$ 52,000
165	Cafeteria Personnel	196,950	228,296	203,896	231,000
189	Other Salaries and Wages	4,926	7,825	7,825	10,000
201	Social Security	15,565	17,781	16,782	17,761
204	State Retirement	3,247	3,648	3,648	3,711
206	Life Insurance	331	480	480	396
207	Medical Insurance	54,655	72,000	69,000	86,000
208	Dental Insurance	4,054	4,286	4,286	6,543
210	Unemployment Compensation	629	1,375	1,375	1,375
211	Local Retirement	12,089	12,194	12,194	13,612
212	Employer Medicare	3,594	4,165	4,165	4,098
307	Communication	1,815	2,175	2,175	2,550
308	Consultants	-	1,500	1,500	-
320	Dues/Memberships	369	405	405	525
336	Maintenance/Repair of Equip.	111	4,500	2,502	4,500
354	Transportation - Other than Students	4,562	3,300	3,300	5,100
355	Travel	6,562	12,825	10,827	7,500
399	Contracted Services	2,600	6,000	5,001	3,600
421	Food Preparation Supplies	14,000	16,000	16,000	17,400
422	Food Supplies	253,085	251,000	311,000	314,000
435	Office Supplies	323	450	450	600
451	Uniforms	967	1,050	-	600
499	Other Supplies/Materials	3,048	7,521	7,521	8,400
524	In-service/Staff Development	1,497	3,000	2,001	3,600
599	Other Charges	5,721	7,500	14,500	15,000
710	Food Service Equipment	43,950	7,500	7,500	3,000
	Total Food Service	<u>\$ 683,824</u>	<u>\$ 727,425</u>	<u>\$ 758,982</u>	<u>\$ 812,871</u>
	Total Expenditures	<u>\$ 683,824</u>	<u>\$ 727,425</u>	<u>\$ 758,982</u>	<u>\$ 812,871</u>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ 27,558	\$ -	\$ (31,557)	\$ -
	Estimated Beginning Fund Equity July 1	248,072	275,630	275,630	244,073
	Estimated Ending Fund Equity June 30	<u>\$ 275,630</u>	<u>275,630</u>	<u>244,073</u>	<u>\$ 244,073</u>