

***City of Manchester***

***2017-2018***

***Annual Budget***

City of Manchester  
Board of Mayor and Alderman  
2017-2018

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

**City of Manchester, Tennessee**  
**Annual Budget**  
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**For the Fiscal Year Ending June 30, 2018**

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**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE,  
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2017 THROUGH  
JUNE 30, 2018.**

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 all sources to be as follows:

<b>GENERAL FUND</b>	<b>FY2015 Actual</b>	<b>FY2016 Estimated</b>	<b>FY2017 Proposed</b>
Local Taxes	\$ 10,809,177	\$ 10,019,109	\$ 10,481,205
License and Fees	101,414	116,000	92,000
Intergovernmental	2,029,959	2,043,485	2,295,521
Charges for Services	25,365	25,243	23,700
Fines and Forfeitures	211,120	228,200	216,000
Miscellaneous Revenues	110,861	179,532	105,500
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	-	47,953	47,953
Unassigned Fund Balance	5,652,670	4,647,773	3,606,436
<b>Total Available Funds</b>	<b>\$ 19,020,566</b>	<b>\$ 17,387,295</b>	<b>\$ 16,948,315</b>
<b>SANITATION</b>			
Charges for Current Services	\$ 1,024,823	\$ 1,003,000	\$ 1,008,000
Transfer from Other Funds	60,000	60,000	70,000
Unassigned Fund Balance	223,902	150,406	24,730
<b>Total Available Funds</b>	<b>\$ 1,308,725</b>	<b>\$ 1,213,406</b>	<b>\$ 1,102,730</b>
<b>RECREATION FUND</b>			
Local Taxes	\$ 221,982	\$ 183,000	\$ 165,000
Intergovernmental	186,629	30,500	206,000
Charges for Current Services	1,176,399	1,186,052	1,194,700
Other Revenues	40,437	25,320	16,000
Transfer from Other Funds	475,000	1,055,911	382,500
Unassigned Fund Balance	144,770	85,177	80,394
<b>Total Available Funds</b>	<b>\$ 2,245,217</b>	<b>\$ 2,565,960</b>	<b>\$ 2,044,594</b>
<b>DRUG CONTROL FUND</b>			

Fines and Forfeitures	\$	56,625	\$	65,000	\$	65,000
Other Revenues		110,156		164,100		167,500
Unassigned Fund Balance		504,977		480,251		477,251
Total Available Funds	\$	671,758	\$	709,351	\$	709,751

**TOURISM FUND**

Local Taxes	\$	110,945	\$	92,000	\$	75,000
Grant Revenue		-		-		-
Unassigned Fund Balance		127,758		104,758		104,758
Total Available Funds	\$	238,703	\$	196,758	\$	179,758

**CAPITAL EQUIPMENT FUND**

Total Revenues	\$	-	\$	-	\$	-
Transfer from Other Funds		-		-		486,500
Unassigned Fund Balance		-		-		-
Total Available Funds	\$	-	\$	-	\$	486,500

**COMMUNITY POLICING**

Fines and Forfeitures	\$	5,196	\$	-	\$	-
Other Revenues		18,275		-		-
Transfer from Other Funds		-		-		-
Unassigned Fund Balance		49,302		-		-
Total Available Funds	\$	72,773	\$	-	\$	-

**GENERAL DEBT SERVICE FUND**

Other Revenues	\$	39,776	\$	39,875	\$	39,875
Transfer from Other Funds		1,588,012		1,906,157		1,696,117
Unassigned Fund Balance		2,251,305		2,289,033		2,326,407
Total Available Funds	\$	3,879,093	\$	4,235,065	\$	4,062,399

**GENERAL PURPOSE SCHOOL FUND**

Local Taxes	\$	4,147,810	\$	3,871,226	\$	3,797,000
Licenses and Permits		685		535		650
Charges for Current Services		145,279		147,400		159,000
Other Local Revenues		73,855		26,196		27,000
State Education Funds		6,868,122		7,432,168		7,688,748
Other State Revenues		1,163		1,010		1,000
Federal Funds Received Thru State		643,035		687,692		474,000
Transfer from Other Funds		1,678,467		1,678,467		1,678,467
Unassigned Fund Balance		2,682,029		3,340,405		3,340,405
Total Available Funds	\$	16,240,445	\$	17,185,099	\$	17,166,270

**CAFETERIA FOOD SERVICE FUND**

Charges for Current Services	\$	193,760	\$	214,170	\$	189,170
Other Local Revenues		131		1,000		1,000
State Education Funds		7,032		7,900		7,190
Federal Funds Received Thru State		583,922		600,671		551,745
Unassigned Fund Balance		267,531		330,464		330,464
Total Available Funds	\$	1,052,376	\$	1,154,205	\$	1,079,569

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

**GENERAL FUND**

General Government	\$	5,834,654	\$	7,180,676	\$	7,340,110
Public Safety		4,094,460		4,447,904		4,605,090
Public Works/Sanitation		2,437,699		3,076,429		3,465,786
Parks and Recreation		2,136,001		2,540,376		1,968,983

Tourism	77,732	115,000	75,000
Debt Service	1,568,051	1,908,304	1,698,618
Total Appropriations	\$ 16,148,597	\$ 19,268,689	\$ 19,153,587

**DRUG CONTROL FUND**

Drug Fund	\$ 166,887	\$ 253,826	\$ 235,500
Total Appropriations	\$ 166,887	\$ 253,826	\$ 235,500

**COMMUNITY POLICING**

Community Policing Program	\$ 25,973	\$ -	\$ -
Total Appropriations	\$ 25,973	\$ -	\$ -

**CAPITAL EQUIPMENT FUND**

Capital Equipment Program	\$ -	\$ -	\$ 486,500
Total Appropriations	\$ -	\$ -	\$ 486,500

**GENERAL PURPOSE SCHOOL FUND**

Instruction

Regular Instruction Program	\$ 6,581,720	\$ 6,968,477	\$ 7,210,580
Alternative Instruction Program	37,765	32,062	33,544
Special Education Program	1,353,696	1,287,114	1,402,524
Student Body Education Program	18,363	3,000	2,000

Support Services

Attendance	100,239	106,083	116,509
Health Services	224,860	230,700	251,262
Other Student Support	187,430	220,347	183,348
Regular Instruction Program	500,900	420,248	413,371
Special Education Program	221,217	273,905	313,448
Board of Education	213,580	220,028	230,824
Office of Superintendent	92,026	235,390	249,792
Office of Principal	674,003	669,851	707,695
Fiscal Services	232,824	231,409	248,559
Operation of Plant	763,078	838,448	848,987
Maintenance of Plant	331,289	358,479	465,284
Transportation	27,365	31,240	35,712
Central and Other	431,508	448,386	505,188

Operation of Non-Instructional Services

Food Service	-	-	-
Community Services	276,466	333,695	329,782
Early Childhood Education	271,655	277,456	277,456
Regular Capital Outlay	64,144	-	-
Transfers to Other Funds	-	-	-
Total Appropriations	\$ 12,604,128	\$ 13,186,318	\$ 13,825,865

**CAFETERIA FOOD SERVICE FUND**

Operation of Non-Instructional Services

Food Service	\$ 724,559	\$ 760,808	\$ 749,105
Total Appropriations	\$ 724,559	\$ 760,808	\$ 749,105

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

General Fund	\$ 3,686,436
Drug Fund	\$ 477,251

**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	620,000	782,051		
Notes	175,000	6,222		
Capital Leases	84,792			
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
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TDOT Widening Grant		123,153
TDOT-Masterplan		16,000
Total Appropriations	\$	139,153

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

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

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

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

**SECTION 10:** There is hereby levied a property tax of \$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: \_\_\_\_\_

\_\_\_\_\_  
Lonnie Norman, Mayor

ATTEST:

\_\_\_\_\_  
Bridget Anderson, Finance Director

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2018**

Schedule A

**City of Manchester, Tennessee  
Summary Statement of Proposed Operations  
For the Fiscal Year Ending June 30, 2018**

<b>Fund</b>	<b>Estimated Fund Balance July 1, 2017</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, 2018</b>
<b><u>Governmental Funds</u></b>								
General	\$ 4,727,773	\$ 13,213,926	\$ -	\$ 13,213,926	\$ 9,882,690	\$ 4,324,620	\$ 14,207,310	\$ 3,686,436
Sanitation	150,406	1,008,000	70,000	1,078,000	1,147,050	56,626	1,203,676	24,730
Recreation	85,177	1,581,700	382,500	1,964,200	1,887,311	81,672	1,968,983	80,394
Drug	480,251	232,500	-	232,500	235,500	-	235,500	477,251
Tourism	104,758	75,000	-	75,000	75,000	-	75,000	104,758
General Debt Service	2,289,033	39,875	1,696,117	1,735,992	1,698,618	-	1,698,618	2,326,407
General Purpose School	3,340,405	12,147,398	1,678,467	13,825,865	13,825,865	-	13,825,865	3,340,405
Cafeteria	330,464	749,105	-	749,105	749,105	-	749,105	330,464
<b>Total Governmental Funds</b>	<b>\$ 11,508,267</b>	<b>\$ 29,047,504</b>	<b>\$ 3,827,084</b>	<b>\$ 32,874,588</b>	<b>\$ 29,501,139</b>	<b>\$ 4,462,918</b>	<b>\$ 33,964,057</b>	<b>\$ 10,370,845</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule B

**City of Manchester, Tennessee**  
**Statement of Estimated Revenue From Current Property Taxes**  
**For the Fiscal Year Ending June 30, 2018**

**Estimated Assessed Valuation - 2016**

	<b>Real and Personal</b>	<b>Public Utilities</b>	<b>Total</b>
Manchester	\$ 208,824,557	\$ 5,679,256	\$ 214,503,813

**Estimated Revenue From Current Property Taxes**

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	2.2999	\$ 4,933,336	\$ 324,131	\$ 4,609,205	\$ 20,041

**Estimated Delinquency Percentage**

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2016	2016-2017	\$ 4,933,336.00		
2015	2015-2016	4,845,752.00	4,450,244.00	91.84%
2014	2014-2015	4,709,885.23	4,295,275.00	91.20%
2013	2013-2014	4,613,171.35	4,226,461.35	91.62%
2012	2012-2013	4,581,605.98	4,321,642.70	94.33%
2011	2011-2012	4,573,227.05	4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
2002	2002-2003	3,681,640.28	3,442,617.23	93.51%
2001	2001-2002	2,803,895.14	2,696,418.00	96.17%
Total Collections		<u>62,889,395.38</u>	<u>58,757,425.48</u>	93.43%
				<u>100.00%</u>
Delinquency Percentage				<u>6.57%</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<b>Revenues</b>						
<b>Local Taxes</b>						
31200	Current Property Taxes	\$ 4,295,275	\$ 4,450,244	\$ 4,312,719	\$ 4,427,719	\$ 4,609,205
31211	Delinquent Property Tax - 1st Prior	123,758	255,210	200,000	200,000	200,000
31219	Delinquent Property Tax - Other Ye	111,975	123,813	96,000	96,000	96,000
31320	Interest and Penalty	76,615	78,434	66,000	66,000	66,000
31610	Local Option Sales Tax	3,928,653	4,228,338	3,750,000	3,750,000	4,000,000
31710	Wholesale Beer Tax	502,246	469,483	480,000	480,000	480,000
31720	Wholesale Liquor Tax	222,445	249,289	220,000	220,000	220,000
31850	Business Tax	306,798	343,552	275,000	275,000	275,000
31912	Cable TV Franchise Tax	134,958	144,717	129,390	129,390	135,000
31920	Room Occupancy Tax	391,873	466,097	375,000	375,000	400,000
	<b>Total Local Taxes</b>	<b>\$ 10,094,596</b>	<b>\$ 10,809,177</b>	<b>\$ 9,904,109</b>	<b>\$ 10,019,109</b>	<b>\$ 10,481,205</b>
<b>Licenses and Permits</b>						
32230	Beer and Liquor by Drink Permits	\$ 15,845	\$ 15,205	\$ 17,000	\$ 17,000	\$ 17,000
32610	Building Permits	55,120	86,209	68,000	99,000	75,000
	<b>Total Licenses and Permits</b>	<b>\$ 70,965</b>	<b>\$ 101,414</b>	<b>\$ 85,000</b>	<b>\$ 116,000</b>	<b>\$ 92,000</b>
<b>Intergovernmental</b>						
33310	Payment in Lieu of Taxes - Housing	\$ 7,904	\$ 8,940	\$ 8,000	\$ 8,981	\$ 8,000
33320	State Revenue Sharing - T.V.A.	117,084	118,547	112,000	112,000	115,000
33420	ARRA COPS Grant	-	-	-	-	-
33425	GHSO Police Grant	28,924	15,439	15,000	16,002	18,000
33432	Safe Route to School Grant	125,609	-	83,113	83,113	83,113
33433	CDBG Drainage Grant	39,313	198,539	315,000	315,000	-
33434	TDOT Transportation Masterplan	-	1,024	64,000	64,000	64,000
33436	TDOT Signalization Project	-	-	-	2,243	-
	TDOT Widening Project	-	-	-	-	462,308
33489	Other Federal Grants	-	72,873	-	-	-
33490	Other State Grants	-	36,600	-	-	-
33492	Food and Shelter Grant	-	-	-	750	-
33510	State Sales Tax	766,081	817,945	750,000	750,000	800,000
33520	State Income Tax	112,565	141,476	75,000	75,000	120,000
33530	State Beer Tax	4,831	4,932	5,000	4,900	5,000
33541	State Mix Drink Tax	38,187	33,153	20,000	20,000	30,000
33551	State Gasoline and Motor Fuel Tax	182,859	190,367	180,000	180,000	183,000
33552	State - City Streets and Transporta	20,608	20,552	20,500	20,500	20,500
33556	State 3% Gas Tax	83,852	87,376	82,000	82,000	83,000
33590	State Highway Maintenance Contra	75,230	67,494	75,000	75,000	75,000
33591	State Supplemental Reimburse-Pol	20,400	19,200	19,200	18,600	18,600
33592	State Supplemental Reimburse-Fir	13,800	17,400	18,000	17,400	17,400
33593	Corporate Excise Tax	113,905	110,502	95,000	130,396	125,000
33700	Coffee County Industrial Park	57,600	57,600	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire	10,000	10,000	10,000	10,000	10,000
	<b>Total Intergovernmental</b>	<b>\$ 1,818,752</b>	<b>\$ 2,029,959</b>	<b>\$ 2,004,413</b>	<b>\$ 2,043,485</b>	<b>\$ 2,295,521</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Charges for Current Services</u>						
34125	Development Street Lighting	\$ -	\$ -	\$ -	\$ 11,504	\$ -
34230	Fees and Commissions	892	3,359	2,000	2,323	2,000
34240	Accident Report Charges	705	1,337	750	1,220	1,000
34250	TaxiCab Fees	-	230	200	200	200
34314	Mowing Charges	3,259	3,527	3,500	3,500	3,500
34420	Black & Concrete Tile	14,175	15,527	13,000	15,000	14,000
34510	Animal Control Charges	2,035	1,385	3,000	3,000	3,000
	Total Charges for Current Services	\$ 21,066	\$ 25,365	\$ 22,450	\$ 25,243	\$ 23,700
<u>Fines, Forfeitures and Penalties</u>						
35110	Court Fines and Costs	\$ 246,158	\$ 210,220	\$ 207,000	\$ 227,000	\$ 215,000
35115	SOR Fees	1,000	900	1,000	1,200	1,000
	Total Fines, Forfeitures and Penalties	\$ 247,158	\$ 211,120	\$ 208,000	\$ 228,200	\$ 216,000
<u>Other Revenues</u>						
36101	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
36320	Sale of Fixed Assets	-	-	-	-	-
36330	Sale of Equipment/Vehicles	23,940	13,618	-	55	-
36331	Sale of Equipment/Vehicles - Police	2,720	194	-	9,574	-
36332	Sale of Property-Interstate Drive	-	-	-	-	-
36340	Sale of Cemetery Lots	2,900	4,325	500	150	500
36350	Insurance Recovery	15,085	32,205	-	14,100	-
36710	TDOT- Ind. Park Access Road	59,013	-	-	-	-
36711	Contribution/Donations - Fire Dept	6,025	11,708	-	-	-
36712	Fireman's Fund Revenue	-	-	-	-	-
36713	Contribution/Donations - Police Dep	55,232	-	48,000	44,000	48,000
36715	Contribution/Donations - Public Wo	-	-	-	-	-
36716	National Fire Safety Council Incom	50	2,290	-	375	-
36717	Community Policing Donations	-	-	25,000	26,200	25,000
36960	Loan Proceeds	-	-	-	-	-
36961	Bond Premiums	-	-	-	-	-
36964	Calendar Revenue-Fire	2,100	1,300	-	125	-
36996	Transfer from Community Policing	-	-	47,953	47,953	-
36998	Christmas Parade Revenue	3,655	5,275	5,000	5,000	-
36999	Miscellaneous Revenues	16,320	39,946	32,000	32,000	32,000
	Total Other Revenues	\$ 187,040	\$ 110,861	\$ 158,453	\$ 179,532	\$ 105,500
	Total Revenues	\$ 12,439,577	\$ 13,287,896	\$ 12,382,425	\$ 12,611,569	\$ 13,213,926
<u>Expenditures and Other Uses</u>						
41210	<u>City Court</u>					
252	Legal Services	\$ 12,000.00	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
41310	<u>Board of Mayor and Aldermen</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 107,095	\$ 108,451	\$ 110,350	\$ 143,680	\$ 147,000

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Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
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Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
113	Salaries-Overtime	-		-		-		-		-	
141	OASI Employers Share	7,929		7,612		8,450		11,000		11,300	
142	Employee Health Insurance	44,785		34,323		31,500		29,000		43,000	
143	Retirement - ING	5,563		5,785		5,800		10,100		2,100	
143.001	Retirement-TCRS	1,790		-		-		-		4,700	
144	Employee Dental Insurance	201		1,675		-		190		-	
145	Employee Life Insurance	103		291		145		180		450	
147	Unemployment Insurance	5,906		100		300		300		300	
148	Education/Training/Travel/ Lodging	1,724		9,189		10,000		10,000		10,000	
172	Election Officials and Clerks	-		-		3,000		3,000		3,000	
	<b>Total Personnel</b>	<b>\$ 175,096</b>	<b>\$</b>	<b>\$ 167,426</b>	<b>\$</b>	<b>\$ 169,545</b>	<b>\$</b>	<b>\$ 207,450</b>	<b>\$</b>	<b>\$ 221,850</b>	
	<b>Contractual Services</b>										
211	Postage	\$ 331	\$	345	\$	600	\$	600	\$	600	
211.001	Historical Zoning-Supplies	19		49		500		500		300	
221	Printing, Duplicating and Typing	954		2,930		3,000		3,000		3,000	
231	Legal Notices	3,536		2,477		4,000		4,000		4,000	
233	Subscriptions/Publications	464		-		500		500		500	
236	Public Relations	13,097		12,177		15,000		15,000		15,000	
239	Dues and Subscriptions	3,614		3,226		5,000		5,000		5,000	
239.001	Dues and Subscriptions-SCTDD	-		-		2,121		2,121		2,121	
245	Telephone	8,498		4,664		5,500		5,500		4,500	
252	Legal Services	86,108		67,316		90,000		90,000		105,000	
254	Architectural/Engineering	9,771		4,260		10,000		10,000		20,000	
258	Christmas Parade Expense	3,621		5,048		5,000		5,000		-	
259	Other Professional Services	16		-		-		-		-	
259.001	Other Prof Srv-Garden Club (Grant)	-		-		-		-		-	
261	Repairs and Maint - Vehicle	-		280		700		542		1,000	
	<b>Total Contractual Services</b>	<b>\$ 130,029</b>	<b>\$</b>	<b>\$ 102,772</b>	<b>\$</b>	<b>\$ 141,921</b>	<b>\$</b>	<b>\$ 141,763</b>	<b>\$</b>	<b>\$ 161,021</b>	
	<b>Supplies</b>										
311	Office Supplies	\$ 967	\$	1,411	\$	1,500	\$	1,500	\$	1,500	
312	Small Items of Equipment	1,452		96		1,500		1,500		3,500	
326	Clothing and Uniforms	202		11		500		500		500	
331	Gas, Oil, Diesel Fuel and Grease	1,277		903		1,500		1,500		1,500	
340	Meeting Expenses	888		1,383		2,000		2,000		2,000	
	<b>Total Supplies</b>	<b>\$ 4,786</b>	<b>\$</b>	<b>\$ 3,804</b>	<b>\$</b>	<b>\$ 7,000</b>	<b>\$</b>	<b>\$ 7,000</b>	<b>\$</b>	<b>\$ 9,000</b>	
	<b>Fixed Charges</b>										
533	Machinery & Equipment - Copier	\$ 1,299	\$	1,084	\$	1,500	\$	1,585	\$	1,500	
999	Additions to Fixed Assets	-		-		-		-		-	
	<b>Total Fixed Charges</b>	<b>\$ 1,299</b>	<b>\$</b>	<b>\$ 1,084</b>	<b>\$</b>	<b>\$ 1,500</b>	<b>\$</b>	<b>\$ 1,585</b>	<b>\$</b>	<b>\$ 1,500</b>	
	<b>Total Board of Mayor and Aldermen</b>	<b>\$ 311,210</b>	<b>\$</b>	<b>\$ 275,086</b>	<b>\$</b>	<b>\$ 319,966</b>	<b>\$</b>	<b>\$ 357,798</b>	<b>\$</b>	<b>\$ 393,371</b>	

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Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
<u>Personnel</u>											
111	Regular Employee Salaries	\$ 201,962	\$	206,486	\$	215,000	\$	226,700	\$	255,000	
113	Salaries - Overtime	1,032		318		2,000		5,000		2,000	
141	OASI Employers Share	15,542		14,833		17,000		19,000		19,750	
142	Employee Health Insurance	38,182		29,244		35,800		34,000		46,000	
143	Retirement - ING	2,878		2,942		3,000		1,420		-	
143.001	Retirement - TCRS	7,842		8,858		9,200		12,000		13,750	
144	Employee Dental Insurance	1,548		1,577		-		250		-	
145	Employee Life Insurance	289		282		350		350		400	
147	Unemployment Insurance	316		213		400		400		400	
148	Education/Training/Travel/ Lodging	6,751		3,597		7,000		7,000		10,000	
	<b>Total Personnel</b>	<b>\$ 276,342</b>	<b>\$</b>	<b>268,350</b>	<b>\$</b>	<b>289,750</b>	<b>\$</b>	<b>306,120</b>	<b>\$</b>	<b>347,300</b>	
<u>Contractual Services</u>											
211	Postage	\$ 3,262	\$	4,421	\$	5,000	\$	5,000	\$	5,000	
221	Printing, Duplicating and Typing	2,924		3,576		6,000		6,000		6,000	
231	Publication Formal and Legal Notic	1,032		499		1,000		1,000		1,000	
239	Dues and Subscription	420		391		550		550		550	
245	Telephone	478		596		1,000		1,000		1,000	
253	Accounting/Auditing Services	22,791		14,310		15,000		15,000		20,000	
255	Data Processing Support	16,476		17,300		27,000		27,000		30,000	
259	Other Professional Services	-		-		-		-		-	
261	Repairs and Maint - Vehicles	16		93		200		200		200	
267	Repairs and Maint - Computer Equi	-		14		250		250		250	
	<b>Total Contractual Services</b>	<b>\$ 47,399</b>	<b>\$</b>	<b>41,200</b>	<b>\$</b>	<b>56,000</b>	<b>\$</b>	<b>56,000</b>	<b>\$</b>	<b>64,000</b>	
<u>Supplies</u>											
311	Office Supplies	\$ 4,735	\$	6,952	\$	7,000	\$	7,000	\$	7,000	
312	Small Items of Equipment	956		5,481		5,000		5,000		5,000	
326	Clothing and Uniforms	-		-		300		300		300	
331	Gas, Oil, Diesel Fuel and Grease	23		19		400		250		400	
340	Meeting Expense	138		235		300		300		300	
	<b>Total Supplies</b>	<b>\$ 5,852</b>	<b>\$</b>	<b>12,687</b>	<b>\$</b>	<b>13,000</b>	<b>\$</b>	<b>12,850</b>	<b>\$</b>	<b>13,000</b>	
<u>Fixed Charges</u>											
514	Professional Liability/Surety Bond	\$ 1,089	\$	1,039	\$	1,500	\$	1,500	\$	1,500	
555	Bank Service Charges	-		-		-		-		-	
	<b>Total Fixed Charges</b>	<b>\$ 1,089</b>	<b>\$</b>	<b>1,039</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>	
<u>Capital</u>											
943	Vehicles	\$ -	\$	-	\$	-	\$	-	\$	-	
999	Additions to Fixed Assets	-		-		-		-		-	
	<b>Total Capital</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	
	<b>Total Financial Administration</b>	<b>\$ 330,682</b>	<b>\$</b>	<b>323,276</b>	<b>\$</b>	<b>360,250</b>	<b>\$</b>	<b>376,470</b>	<b>\$</b>	<b>425,800</b>	

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Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
41600	<u>Information Systems</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 67,263	\$ 59,498	\$ 61,000	\$ 61,340	\$ 68,000
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	5,327	4,480	4,670	4,725	5,250
142	Employee Health Insurance	7,786	3,424	4,700	4,500	4,700
143.001	Retirement - TCRS	3,564	3,180	3,210	3,225	3,600
144	Employee Dental Insurance	327	201	-	20	-
145	Employee Life Insurance	106	53	60	60	60
147	Unemployment Insurance	76	86	150	150	150
148	Education/Training/Travel/ Lodging	6,790	-	2,000	2,000	4,000
	Total Personnel	\$ 91,239	\$ 70,922	\$ 75,790	\$ 76,020	\$ 85,760
	<u>Contractual Services</u>					
211	Postage	\$ -	\$ -	\$ 100	\$ 100	\$ 100
221	Printing, Duplicating and Typing	51	-	110	110	110
231	Publication Formal and Legal Notic	-	-	110	110	110
239	Dues and Subscription	-	-	500	500	500
245	Telephone	1,276	1,006	1,500	1,500	1,500
255	Data Processing Support	140	16,498	20,000	20,000	25,000
267	Repairs and Maint - Computer Equi	105	5,132	2,500	2,500	2,500
	Total Contractual Services	\$ 1,572	\$ 22,636	\$ 24,820	\$ 24,820	\$ 29,820
	<u>Supplies</u>					
311	Office Supplies	\$ -	\$ 516	\$ 1,000	\$ 1,000	\$ 1,000
312	Small Items of Equipment	116	890	2,000	2,000	4,000
326	Clothing and Uniforms	181	-	200	175	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	-	-	25	300
	Total Supplies	\$ 297	\$ 1,406	\$ 3,200	\$ 3,200	\$ 5,500
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	Total Fixed Charges	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	<u>Capital Outlay</u>					
943	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
944	Computer Equipment and Software	-	12,812	25,000	25,000	25,000
949	Other Machinery & Equipment	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ 12,812	\$ 25,000	\$ 25,000	\$ 25,000
	Total Information Sytems	\$ 93,108	\$ 107,776	\$ 129,310	\$ 129,540	\$ 146,580
41700	<u>Planning and Zoning</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 170,951	\$ 186,574	\$ 215,000	\$ 216,700	\$ 234,000



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Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
113	Salaries - Overtime	-		-		100		100		100	
141	OASI Employers Share	13,237		13,967		17,000		17,000		18,000	
142	Employee Health Insurance	39,012		11,229		27,500		11,700		28,000	
143	Retirement - ING	-		-		-		-		-	
143.001	Retirement - TCRS	8,937		9,900		11,500		11,500		12,200	
144	Employee Dental Insurance	1,982		1,134		-		226		-	
145	Employee Life Insurance	292		282		400		400		400	
147	Unemployment Insurance	212		251		400		400		400	
148	Education/Training/Travel/ Lodging	1,144		2,745		3,000		3,000		3,000	
	<b>Total Personnel</b>	<b>\$ 235,767</b>	<b>\$</b>	<b>\$ 226,082</b>	<b>\$</b>	<b>\$ 274,900</b>	<b>\$</b>	<b>\$ 261,026</b>	<b>\$</b>	<b>\$ 296,100</b>	<b>\$</b>
	<b><u>Contractual Services</u></b>										
211	Postage	\$ 88	\$	46	\$	300	\$	300	\$	400	\$
221	Printing, Duplicating and Typing	175		174		300		375		400	
231	Publication Formal and Legal Notic	801		1,253		1,500		1,500		1,500	
234	Manuals and Code Updates	1,057		580		3,000		3,000		2,500	
239	Dues and Subscription	3,524		3,785		4,000		4,000		4,500	
245	Telephone	1,894		2,063		2,800		2,800		2,800	
259	Other Professional Service	18,987		16,577		30,000		30,000		30,000	
261	Repairs and Maint - Vehicles	612		232		1,400		1,400		1,400	
	<b>Total Contractual Services</b>	<b>\$ 27,138</b>	<b>\$</b>	<b>\$ 24,710</b>	<b>\$</b>	<b>\$ 43,300</b>	<b>\$</b>	<b>\$ 43,375</b>	<b>\$</b>	<b>\$ 43,500</b>	<b>\$</b>
	<b><u>Supplies</u></b>										
311	Office Supplies	\$ 665	\$	587	\$	800	\$	800	\$	800	\$
312	Small Items of Equipment	-		657		2,000		2,000		2,000	
326	Clothing and Uniforms	129		240		600		600		600	
329	Other Operating Supplies	-		100		200		200		200	
331	Gas, Oil, Diesel Fuel and Grease	2,128		1,376		3,500		3,000		3,500	
334	Tires and Tubes	364		-		1,200		1,200		1,200	
340	Meeting Expenses	107		293		400		400		400	
341	City Cemetery Expense	3,217		-		100		100		100	
	<b>Total Supplies</b>	<b>\$ 6,610</b>	<b>\$</b>	<b>\$ 3,253</b>	<b>\$</b>	<b>\$ 8,800</b>	<b>\$</b>	<b>\$ 8,300</b>	<b>\$</b>	<b>\$ 8,800</b>	<b>\$</b>
	<b><u>Fixed Charges</u></b>										
533	Machinery & Equipment - Copier	\$ 692	\$	832	\$	1,300	\$	1,300	\$	5,000	\$
	<b>Total Fixed Charges</b>	<b>\$ 692</b>	<b>\$</b>	<b>\$ 832</b>	<b>\$</b>	<b>\$ 1,300</b>	<b>\$</b>	<b>\$ 1,300</b>	<b>\$</b>	<b>\$ 5,000</b>	<b>\$</b>
	<b><u>Capital Outlay</u></b>										
943	Vehicles	\$ -	\$	-	\$	6,500	\$	6,500	\$	-	\$
999	Additions to Fixed Assets	-		-		-		-		-	
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ 6,500</b>	<b>\$</b>	<b>\$ 6,500</b>	<b>\$</b>	<b>\$ -</b>	<b>\$</b>
	<b>Total Planning and Zoning</b>	<b>\$ 270,207</b>	<b>\$</b>	<b>\$ 254,877</b>	<b>\$</b>	<b>\$ 334,800</b>	<b>\$</b>	<b>\$ 320,501</b>	<b>\$</b>	<b>\$ 353,400</b>	<b>\$</b>
41800	<b><u>General Government and Buildings</u></b>										
	<b><u>Personnel</u></b>										
143	Retirement Expense	\$ 25	\$	575	\$	1,750	\$	1,750	\$	2,000	\$
149	Other Employee Benefits	66,124		229,059		34,500		40,000		40,000	
	<b>Total Personnel</b>	<b>\$ 66,149</b>	<b>\$</b>	<b>\$ 229,634</b>	<b>\$</b>	<b>\$ 36,250</b>	<b>\$</b>	<b>\$ 41,750</b>	<b>\$</b>	<b>\$ 42,000</b>	<b>\$</b>

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Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<b><u>Contractual Services</u></b>						
216	Radio and Cable Services	\$ 1,803	\$ 1,126	\$ 2,000	\$ 2,000	\$ 2,000
241	Electric	50,587	47,633	62,000	62,000	62,000
241.001	DREMC-Electric Substation	-	30,000	30,000	30,000	30,000
242	Water	7,062	5,910	7,200	7,200	7,200
244	Gas	18,661	11,519	22,000	22,000	22,000
245	Telephone	42,789	41,612	40,000	40,000	40,000
251	Medical Services	7,620	7,992	10,000	10,000	10,000
254.002	MS4 Stormwater Program	-	-	-	-	-
259	Other Professional Service	11,553	6,159	10,000	10,000	10,000
261	Vehicle Maintenance	-	-	-	-	-
266	Repairs and Maint - Buildings	22,073	10,277	20,587	20,587	21,000
292	Janitorial Services	25,380	23,040	35,000	35,000	35,000
	<b>Total Contractual Services</b>	<b>\$ 187,528</b>	<b>\$ 185,268</b>	<b>\$ 238,787</b>	<b>\$ 238,787</b>	<b>\$ 239,200</b>
<b><u>Supplies</u></b>						
311	Office Supplies	\$ 1,162	\$ 801	\$ 2,500	\$ 2,500	\$ 2,500
324	Household and Janitorial Supplies	2,010	2,333	2,500	2,500	2,500
	<b>Total Supplies</b>	<b>\$ 3,172</b>	<b>\$ 3,134</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b><u>Fixed Charges</u></b>						
511	General Liability	\$ 135,926	\$ 140,463	\$ 150,000	\$ 150,000	\$ 175,000
515	Workers Compensation Insurance	193,669	179,502	198,000	211,000	200,000
521	Building Insurance	5,630	5,831	7,500	7,500	7,500
533	Machinery/Equip - Copier	753	-	2,000	2,000	2,000
533.002	Machinery/Equip - Computer Softw	6,708	-	3,500	3,500	3,500
533.003	Machinery/Equip - Postage Machin	1,644	1,644	1,800	1,800	1,800
	<b>Total Fixed Charges</b>	<b>\$ 344,330</b>	<b>\$ 327,440</b>	<b>\$ 362,800</b>	<b>\$ 375,800</b>	<b>\$ 389,800</b>
<b><u>Capital Outlay</u></b>						
948	Westwood Grant Expenses	\$ 120,409	\$ 3,472	\$ 83,113	\$ 83,113	\$ 83,113
948.001	CDBG Grant (Drainage) Expense	44,184	237,531	370,589	370,589	-
948.002	Spring House Repairs	6,500	-	-	2,820	-
948.003	MDS Foods Project	-	-	-	-	-
948.004	Transportation Plan-TDOT	-	29,131	80,000	80,000	80,000
	TDOT Widening Project	-	-	-	20,000	585,461
	TDOT Signalization Project	-	-	-	5,000	-
	Food & Shelter Grant	-	-	-	750	-
949	Other Machinery and Equipment	-	-	-	-	-
965	Loan Fees	-	-	-	-	-
999	Additions to Fixed Assets	76,630	12,584	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 247,723</b>	<b>\$ 282,718</b>	<b>\$ 533,702</b>	<b>\$ 562,272</b>	<b>\$ 748,574</b>
	<b>Total General Government and Buil</b>	<b>\$ 848,902</b>	<b>\$ 1,028,194</b>	<b>\$ 1,176,539</b>	<b>\$ 1,223,609</b>	<b>\$ 1,424,574</b>
42100	<b><u>Police</u></b>					
	<b><u>Personnel</u></b>					
111	Regular Employee Salaries	\$ 1,575,363	\$ 1,528,348	\$ 1,500,000	\$ 1,578,000	\$ 1,600,000

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**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
113	Salaries - Overtime	71,697		55,764		76,000		76,000		82,000	
120	ARRA Salaries	-		-		-		-		-	
121	ARRA Employer FICA	-		-		-		-		-	
122	ARRA Benefits	-		-		-		-		-	
135	Holiday	56,471		52,842		66,000		66,000		66,000	
141	OASI Employers Share	130,221		120,267		130,000		133,000		134,000	
142	Employee Health Insurance	418,553		258,694		317,000		253,000		300,000	
143	Retirement - ING	38,324		37,422		35,000		35,000		31,000	
143.001	Retirement - TCRS	56,040		58,188		64,000		64,500		68,000	
144	Employee Dental Insurance	20,527		18,030		-		1,700		-	
145	Employee Life Insurance	3,015		2,310		2,500		2,500		2,500	
147	Unemployment Insurance	2,285		1,980		3,000		3,000		3,000	
148	Education/Training/Travel/ Lodging	15,316		9,752		14,000		14,000		16,000	
148.001	Education and Training SWAT Team	2,708		1,958		2,000		2,000		-	
	<b>Total Personnel</b>	<b>\$ 2,390,520</b>	<b>\$</b>	<b>2,145,555</b>	<b>\$</b>	<b>2,209,500</b>	<b>\$</b>	<b>2,228,700</b>	<b>\$</b>	<b>2,302,500</b>	
	<b>Contractual Services</b>										
211	Postage	\$ 509	\$	260	\$	700	\$	700	\$	700	
213	Automobile Licenses and Title	129		128		400		400		350	
216	Radio and TV Services	1,366		1,629		2,000		2,000		2,000	
221	Printing, Duplicating and Typing	395		416		700		700		600	
231	Legal Advertisement	619		216		400		400		400	
239	Dues and Subscription	976		771		700		700		600	
245	Telephone	8,568		6,446		8,500		8,500		8,500	
256	Information System Support	10,717		48,206		16,600		16,600		17,000	
261	Repairs and Maint - Vehicles	28,975		24,633		30,000		43,595		35,000	
267	Repairs and Maint - Computer Equip	129		-		200		200		200	
269	Repairs and Maint - Other	438		-		400		400		400	
	<b>Total Contractual Services</b>	<b>\$ 52,821</b>	<b>\$</b>	<b>82,705</b>	<b>\$</b>	<b>60,600</b>	<b>\$</b>	<b>74,195</b>	<b>\$</b>	<b>65,750</b>	
	<b>Supplies</b>										
311	Office Supplies	\$ 5,437	\$	4,798	\$	4,500	\$	4,500	\$	4,500	
311.001	Office Supplies-SOR	220		50		400		400		400	
311.002	Office Supplies - Court Supplies	3,084		-		-		-		-	
312	Small Items of Equip	19,390		7,815		18,000		18,000		19,000	
312.001	Small Items of Equip - Police Vehic	-		-		-		-		-	
323.001	Trustee Expenses	1,029		386		500		500		500	
323.002	Community Policing Expense	-		-		32,000		32,000		36,000	
326	Clothing and Uniforms	7,368		6,374		6,000		6,500		7,500	
327	Firearm Supplies	4,754		5,612		5,600		5,600		6,000	
329	Other Operating Supplies	(1,882)		1,023		4,000		4,000		4,500	
330	Small Equipment for Officers	-		-		-		-		-	
331	Gas, Oil, Diesel Fuel and Grease	72,723		49,447		90,000		75,000		80,000	
334	Tires and Tubes	3,210		3,315		4,500		4,500		4,500	
	<b>Total Supplies</b>	<b>\$ 115,333</b>	<b>\$</b>	<b>78,820</b>	<b>\$</b>	<b>165,500</b>	<b>\$</b>	<b>151,000</b>	<b>\$</b>	<b>162,900</b>	
	<b>Fixed Charges</b>										

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
533	Machinery & Equipment - Copier	\$ 524	\$	514	\$	3,000	\$	3,000	\$	2,000	
	Total Fixed Charges	\$ 524	\$	514	\$	3,000	\$	3,000	\$	2,000	
	<u>Capital Outlay</u>										
943	Vehicles	\$ -	\$	20,318	\$	17,000	\$	17,000	\$	-	
944	Computer Equipment and Software	26,959		5,075		21,000		27,000		21,000	
999	Additions to Capital Assets	-		-		-		-		-	
	Total Capital Outlay	\$ 26,959	\$	25,393	\$	38,000	\$	44,000	\$	21,000	
	Total Police	\$ 2,586,157	\$	2,332,987	\$	2,476,600	\$	2,500,895	\$	2,554,150	
42200	<u>Fire</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 1,085,255	\$	1,129,644	\$	1,207,000	\$	1,245,200	\$	1,305,000	
113	Salaries - Overtime	53,819		55,727		66,000		86,000		66,000	
135	Holiday	45,613		48,607		55,000		55,000		55,000	
141	OASI Employers Share	90,719		90,688		103,000		105,000		109,000	
142	Employee Health Insurance	339,082		208,670		265,000		195,000		220,000	
143	Retirement - ING	12,433		13,546		22,000		22,000		16,000	
143.001	Retirement - TCRS	51,079		55,913		63,000		63,000		65,000	
144	Employee Dental Insurance	16,894		15,459		-		1,314		-	
145	Employee Life Insurance	1,030		1,941		2,000		2,000		2,500	
147	Unemployment Insurance	1,895		1,641		4,750		4,750		4,750	
148	Education/Training/Travel/ Lodging	5,609		7,865		10,500		10,500		14,000	
	Total Personnel	\$ 1,703,428	\$	1,629,701	\$	1,798,250	\$	1,789,764	\$	1,857,250	
	<u>Contractual Services</u>										
211	Postage	\$ 22	\$	151	\$	150	\$	150	\$	150	
216	Radio and TV Services	3,421		3,335		4,500		4,500		4,500	
221	Printing, Duplicating and Typing	-		44		150		225		150	
221.002	Calendar Expense	100		300		-		-		-	
221.001	Nat. Fire Safety Council	-		2,440		-		-		1,000	
231	Publication and Legal Notices	621		-		200		200		200	
236	Public Relations (Advertising)	561		968		1,000		2,000		1,000	
239	Dues and Subscription	1,038		1,065		1,200		1,200		1,500	
245	Telephone	4,199		4,116		5,000		5,500		7,040	
261	Repairs and Maint - Vehicles	9,914		24,877		20,000		22,000		25,000	
266	Repairs and Maint - Buildings	7,963		7,965		8,000		8,000		12,000	
266.001	Repairs & Maint - Bldgs (HVAC)	3,250		5		1,050		1,050		1,050	
269	Repairs and Maint - Other	1,141		1,346		1,500		1,500		1,500	
271	Reserve Firemen	11,201		1,879		10,500		10,500		10,500	
	Total Contractual Services	\$ 43,431	\$	48,491	\$	53,250	\$	56,825	\$	65,590	
	<u>Supplies</u>										
311	Office Supplies	\$ 449	\$	625	\$	800	\$	800	\$	800	
312	Small Items of Equipment	12,306		9,050		20,000		20,000		25,000	
322	Chemical, Lab and Medical Supplie	-		235		500		500		6,000	
323.001	Trustees Expenses	-		-		-		-		-	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
324	Household and Janitorial Supplies	2,073		2,520		3,000		3,000		3,000	
326	Clothing and Uniforms	7,755		8,833		9,000		10,220		12,000	
326.001	Clothing and Uniforms - PPE Turnc	35,704		17,460		15,500		15,500		25,000	
328	Educational Supplies (Fire Preventi	924		1,763		2,000		2,000		2,000	
329	Other Operating Supplies	1,417		18,892		15,000		15,000		20,000	
331	Gas, Oil, Diesel Fuel and Grease	15,639		11,227		16,000		16,000		16,000	
334	Tires and Tubes	3,803		1,790		3,000		3,000		3,000	
344	Safety Supplies	450		462		600		600		1,500	
	<b>Total Supplies</b>	<b>\$ 80,520</b>	<b>\$</b>	<b>\$ 72,857</b>	<b>\$</b>	<b>\$ 85,400</b>	<b>\$</b>	<b>\$ 86,620</b>	<b>\$</b>	<b>\$ 114,300</b>	
	<b>Fixed Charges</b>										
533	Machinery and Equipment - Copier	\$ 437	\$	623	\$	800	\$	800	\$	800	
571	Inspections/Testing	8,211		9,801		13,000		13,000		13,000	
	<b>Total Fixed Charges</b>	<b>\$ 8,648</b>	<b>\$</b>	<b>\$ 10,424</b>	<b>\$</b>	<b>\$ 13,800</b>	<b>\$</b>	<b>\$ 13,800</b>	<b>\$</b>	<b>\$ 13,800</b>	
	<b>Capital Outlay</b>										
941	General Purpose Machinery and Ec	\$ -	\$	-	\$	-	\$	-	\$	-	
966	Capital Repairs/Maint	-		-		-		-		-	
999	Additions to Fixed Assets	24,945		-		-		-		-	
	<b>Total Capital Outlay</b>	<b>\$ 24,945</b>	<b>\$</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ -</b>	<b>\$</b>	<b>\$ -</b>	
	<b>Total Fire</b>	<b>\$ 1,860,972</b>	<b>\$</b>	<b>\$ 1,761,473</b>	<b>\$</b>	<b>\$ 1,950,700</b>	<b>\$</b>	<b>\$ 1,947,009</b>	<b>\$</b>	<b>\$ 2,050,940</b>	
43100	<b>Public Works</b>										
	<b>Personnel</b>										
111	Regular Employee Salaries	\$ 600,030	\$	642,742	\$	652,000	\$	703,000	\$	791,000	
113	Salaries - Overtime	23,354		22,999		20,000		26,500		20,000	
141	OASI Employers Share	45,690		47,966		52,000		56,000		62,500	
142	Employee Health Insurance	201,638		120,378		166,000		135,000		161,000	
143	Retirement - ING	13,058		12,544		13,000		13,000		11,100	
143.001	Retirement - TCRS	18,187		23,025		23,000		24,000		33,300	
144	Employee Dental Insurance	9,999		8,137		-		723		-	
145	Employee Life Insurance	1,310		1,071		1,200		1,200		1,300	
147	Unemployment Insurance	1,025		1,014		1,500		1,500		1,500	
148	Education/Training/Travel/ Lodging	1,228		3,307		3,000		3,000		6,000	
	<b>Total Personnel</b>	<b>\$ 915,519</b>	<b>\$</b>	<b>\$ 883,183</b>	<b>\$</b>	<b>\$ 931,700</b>	<b>\$</b>	<b>\$ 963,923</b>	<b>\$</b>	<b>\$ 1,087,700</b>	
	<b>Contractual Services</b>										
211	Postage	\$ 403	\$	467	\$	900	\$	900	\$	900	
213	Automobile Licenses and Title	36		18		150		150		150	
216	Radio and TV Services	3,671		3,839		3,500		3,500		52,000	
231	Publication/Formal Ads	931		453		1,200		1,200		1,200	
239	Dues and Subscriptions	169		190		200		200		200	
242	Water	2,462		2,786		3,000		3,000		3,000	
245	Telephone	10,017		10,273		9,000		9,000		10,500	
247	Street Lighting	228,242		217,588		200,000		200,000		250,000	
251	Veterinary Services	471		2,052		2,000		2,000		2,000	
255	Data Processing	-		-		-		-		-	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
259	Other Professional Services	2,319		7,454		6,000		6,000		6,000	
261	Repairs and Maint - Vehicles	13,849		19,663		20,000		21,000		25,000	
262	Repairs and Maint - Other Machine	8,381		11,125		15,000		15,000		20,000	
264	Repairs and Maint - Traffic Lighting	12,550		16,279		20,000		20,000		20,000	
266	Repairs and Maint - Buildings	7,232		5,916		10,000		10,000		10,000	
268	Repairs and Maint - Roads and Str	4,620		4,104		10,000		5,000		10,000	
	Total Contractual Services	\$ 295,353	\$	302,207	\$	300,950	\$	296,950	\$	410,950	
	<u>Supplies</u>										
311	Office Supplies	\$ 2,572	\$	3,030	\$	3,000	\$	3,000	\$	3,000	
312	Small Items of Equipment	10,404		16,181		15,000		15,000		15,000	
322	Chemical, Lab and Medical Supplie	9,603		7,609		10,000		10,000		10,000	
323.001	Trustee Expenses	13,394		11,059		12,000		12,000		13,500	
324	Household and Janitorial Supplies	3,407		3,621		4,000		4,000		4,000	
326	Clothing and Uniforms	510		715		16,100		16,100		21,000	
331	Gas, Oil, Diesel Fuel and Grease	43,812		31,276		55,000		45,000		55,000	
334	Tires and Tubes	6,840		4,133		15,000		15,000		15,000	
342	Sign Parts and Supplies	15,761		19,452		20,000		20,000		20,000	
343	Salt Purchase	7,899		7,682		12,000		12,500		15,000	
344	Safety Supplies	798		1,091		4,000		4,000		6,000	
	Total Supplies	\$ 115,000	\$	105,849	\$	166,100	\$	156,600	\$	177,500	
	<u>Building Materials</u>										
421	Guardrails	\$ -	\$	7,350	\$	5,000	\$	5,000	\$	5,000	
451	Crushed Stone	6,245		9,459		10,000		10,500		15,000	
455	Tile and Pipe	8,329		2,227		25,000		25,000		25,000	
471	Asphalt and Asphalt Filler	10,735		6,101		15,000		15,000		15,000	
	Total Building Materials	\$ 25,309	\$	25,137	\$	55,000	\$	55,500	\$	60,000	
	<u>Fixed Charges</u>										
533	Machinery and Equip - Copier	\$ 8	\$	531	\$	960	\$	960	\$	960	
	Total Fixed Charges	\$ 8	\$	531	\$	960	\$	960	\$	960	
	<u>Capital Outlay</u>										
931	Roads, Street, and Parking	\$ -	\$	-	\$	-	\$	-	\$	-	
931.001	Roads, Street, and Parking	218,153		37,413		200,000		200,000		400,000	
931.002	Street Striping	24,943		6,801		20,000		20,000		75,000	
933	Sidewalks	-		812		4,000		9,000		50,000	
939	Bridge Repairs	-		-		-		-		-	
943	Vehicles	-		-		15,000		15,000		-	
949	Other Machinery and Equipment	3,249		8,857		20,000		152,000		-	
960	Capital Repairs - Street Lights	18,648		16,338		70,000		70,000		-	
999	Additions to Capital Assets	-		3,100		-		-		-	
	Total Capital Outlay	\$ 264,993	\$	73,321	\$	329,000	\$	466,000	\$	525,000	
	Total Public Works	\$ 1,616,182	\$	1,390,228	\$	1,783,710	\$	1,939,933	\$	2,262,110	
44210	<u>Contributions to Other Agencies</u>										
720.001	TN Rehabilitation Center	\$ 11,000	\$	-	\$	9,000	\$	9,000	\$	9,000	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule C

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2017-2018	
		Audited		Audited		Original Budget	Estimated Budget	Approved Budget	
720.003	Coffee County Child Care Center	2,500		2,500		2,500	2,500	2,500	2,500
720.005	South Central Human Resources	1,616		1,616		1,515	1,515	1,515	1,515
720.006	Coffee County Library	12,000		12,000		12,000	12,000	12,000	12,000
720.007	Coffee County Senior Center	1,250		-		5,000	5,000	5,000	5,000
720.008	Manchester Senior Center	1,250		-		3,000	3,000	3,000	3,000
720.010	Keep Coffee County Beautiful	1,000		-		-	-	-	-
720.011	Manchester/Coffee County Confere	90,215		185,597		80,000	180,000	200,000	200,000
720.013	Coffee County Children's Advocacy	6,500		-		-	6,500	6,500	6,500
720.014	TN Backroads Heritage	1,000		-		1,000	1,000	1,000	1,000
720.015	South Central TN Development Dis	2,121		-		-	-	-	-
720.018	Chamber of Commerce	12,500		7,000		7,000	7,000	7,000	7,000
720.019	CASA	-		-		-	-	-	-
	Coffee County DAV	-		-		-	-	-	250
	Haven of Hope	-		-		-	-	-	7,000
	Coffee County Historical Society	-		-		-	5,000	-	5,000
Total Contributions to Other Agencies		\$ 142,952	\$	208,713	\$	121,015	\$ 232,515	\$	259,765
Total Expenditures		\$ 8,072,372	\$	7,694,610	\$	8,664,890	\$ 9,040,270	\$	9,882,690
<u>Other Uses</u>									
51620	Operating Transfers								
762	Transfer to Sanitation	\$ 75,000	\$	60,000	\$	60,000	\$ 60,000	\$	70,000
763	Transfer to Recreation Fund	526,701		475,000		475,000	1,055,911		382,500
764	Transfer to General Purpose Scho	1,678,467		1,678,467		1,678,467	1,678,467		1,858,467
765	Transfer to Debt Service Fund	1,387,902		1,391,265		1,433,865	1,708,365		1,501,653
765.001	Transfer to Debt Service-Leave	-		20,000		25,500	25,500		25,500
767	Transfer to Tourism Fund	-		-		-	-		-
768	Transfer to Capital Equipment	-		-		-	-		486,500
770	Transfer to Community Policing	2,000		-		-	-		-
Total Other Uses		\$ 3,670,070	\$	3,624,732	\$	3,672,832	\$ 4,528,243	\$	4,324,620
Total Expenditures and Other Uses		\$ 11,742,442	\$	11,319,342	\$	12,337,722	\$ 13,568,513	\$	14,207,310
Revenues and Other Sources Over (Under)									
Expenditures and Other Uses		\$ 697,135.00	\$	1,968,554	\$	44,703	\$ (956,944)	\$	(993,384)
Estimated Beginning Fund Balance J		3,066,981.11		3,764,116.11		5,732,670	5,732,670		4,727,773
Non-spendable Fund Balance		80,000.00		80,000		80,000	80,000		80,000
Assigned Fund Balance									
	Fire Department Equipment	-		-		-	-		-
	Community Policing Fund Bal	-		-		47,953	47,953		47,953
Unassigned Fund Balance		3,684,116.11		5,652,670.11		5,649,420.11	4,647,773.00		3,606,436.00
Estimated Ending Fund Balance June		\$ 3,764,116	\$	5,732,670	\$	5,729,420	\$ 4,727,773	\$	3,686,436

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-1

**City of Manchester, Tennessee**  
**Sanitation Fund 260**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 96,957	\$ 98,022	\$ 105,000	\$ 105,000	\$ 105,000
34412	Solid Waste Residential Collection	265,251	270,642	270,000	270,000	275,000
34415	Solid Waste Debris Pickup	12,264	12,206	20,000	20,000	20,000
34423	Solid Waste Surcharge - General	587,752	615,132	575,000	575,000	575,000
34440	Refuse Recycling Charges	24,219	23,532	30,000	30,000	30,000
36999	Miscellaneous Revenue	-	5,289	3,000	3,000	3,000
	Total Current Services	<u>\$ 986,443</u>	<u>\$ 1,024,823</u>	<u>\$ 1,003,000</u>	<u>\$ 1,003,000</u>	<u>\$ 1,008,000</u>
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 70,000
36999	Miscellaneous Revenues	-	-	-	-	-
	Total Other Revenue	<u>\$ 75,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 70,000</u>
	Total Revenues and Other Sources	<u>\$ 1,061,443</u>	<u>\$ 1,084,823</u>	<u>\$ 1,063,000</u>	<u>\$ 1,063,000</u>	<u>\$ 1,078,000</u>
<u>Expenditures</u>						
43200	<u>Sanitation Services</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 182,611	\$ 173,810	\$ 230,000	\$ 248,000	\$ 278,000
113	Salaries - Overtime	1,743	4,556	10,000	10,000	10,000
141	OASI Employers Share	13,918	13,513	18,500	20,000	23,000
142	Health Insurance	74,578	44,395	55,500	47,000	59,000
143	Retirement - ING	2,317	1,995	4,200	4,800	3,900
143.001	Retirement - TCRS	4,608	4,570	8,400	8,800	11,700
144	Employee Dental Insurance	3,698	2,585	-	268	-
145	Employee Life Insurance	485	346	450	450	450
146	Worker's Compensation	7,253	9,043	9,000	9,000	9,000
147	Unemployment Insurance	330	335	500	500	500
	Total Personnel	<u>\$ 291,541</u>	<u>\$ 255,148</u>	<u>\$ 336,550</u>	<u>\$ 348,818</u>	<u>\$ 395,550</u>
	<u>Contractual Services</u>					
261	Repairs and Maint - Vehicles	\$ 26,481	\$ 23,811	\$ 15,000	\$ 18,000	\$ 20,000
262	Repairs and Maint - Other Machinery	95	10,666	17,000	17,000	20,000
293	Recycle Containers/Cardboard	-	-	18,000	18,000	18,000
294	Brush Disposal	33,653	33,180	35,000	35,752	35,000
295	Landfill Services	612,186	647,346	600,000	600,000	600,000
	Total Contractual Services	<u>\$ 672,415</u>	<u>\$ 715,003</u>	<u>\$ 685,000</u>	<u>\$ 688,752</u>	<u>\$ 693,000</u>
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 275	\$ 1,575	\$ 800	\$ 800	\$ 12,000
331	Gas, Oil, Diesel Fuel and Grease	25,368	16,084	35,000	30,000	35,000
334	Tires, Tubes, ETC.	5,801	1,132	9,000	9,000	9,000
511	General Liability	1,838	1,903	2,500	2,500	2,500



**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-1

**City of Manchester, Tennessee**  
**Sanitation Fund 260**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
	Total Supplies	\$ 33,282	\$ 20,694	\$ 47,300	\$ 42,300	\$ 58,500
	<u>Capital Outlay</u>					
999	Additions to Fixed Assets	\$ 25,000	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 25,000	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,022,238	\$ 990,845	\$ 1,068,850	\$ 1,079,870	\$ 1,147,050
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ -	\$ 56,626	\$ 56,626	\$ 56,626	\$ 56,626
	Total Transfers	\$ -	\$ 56,626	\$ 56,626	\$ 56,626	\$ 56,626
	Total Expenditures and Other Sources	\$ 1,022,238	\$ 1,047,471	\$ 1,125,476	\$ 1,136,496	\$ 1,203,676
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 39,205	\$ 37,352	\$ (62,476)	\$ (73,496)	\$ (125,676)
	Estimated Beginning Fund Balance July 1	\$ 147,345	\$ 186,550	\$ 223,902	\$ 223,902	\$ 150,406
	Estimated Ending Fund Balance June 30	\$ 186,550	\$ 223,902	\$ 161,426	\$ 150,406	\$ 24,730

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 186,539.00	\$ 221,982	\$ 150,000	\$ 183,000	\$ 165,000
	Total Local Taxes	\$ 186,539	\$ 221,982	\$ 150,000	\$ 183,000	\$ 165,000
<u>Intergovernmental</u>						
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
33490	LDR Phase IV (Old Stone Fort)	-	-	-	-	-
33492	Dept of Health Grant	-	-	-	-	-
33493	Greenway Extention Phase V	-	-	-	-	-
33494	Comm Foundation Grant	-	6,000	-	5,500	5,000
33495	Transfer from EEBG Grant	-	-	-	-	-
33496	Transfer from Diabetes Grant	-	-	-	-	-
33497	Diabetes Grant 2	-	-	-	-	-
33498	LPRF Grant (Soccer Complex)	95,912	-	-	-	105,000
33499	LPRF Grant (Soccer Complex)-Park Partners	-	-	-	-	35,000
33500	LPRF Grant (Soccer Complex)-InKind	-	-	-	-	36,000
33501	Diabetes Grant B	15,000	149,991	15,000	-	15,000
33502	Diabetes Grant A	149,973	30,638	-	-	-
33503	Diabetes Grant A-InKind	-	-	-	-	-
33504	Tennis Court Grant	-	-	-	10,000	10,000
33505	Diabetes Bike Grant	-	-	-	15,000	-
	Total Intergovernmental	\$ 260,885	\$ 186,629	\$ 15,000	\$ 30,500	\$ 206,000
<u>Charges for Current Services</u>						
34723	Swimming Lesson Charges	\$ 36,748	\$ 37,642	\$ 37,000	\$ 37,000	\$ 40,000
34724	Pool Rental	30,493	32,543	34,000	34,000	30,000
34742	Activity Fees	35,990	28,313	36,000	36,000	27,000
34743	Day Camp Charges	41,204	46,925	45,000	45,000	46,000
34744	Fireworks	10,000	-	5,000	5,000	5,000
34745	Park and Recreation Concessions	82,023	70,029	75,000	75,000	75,000
34746	ADA Wright Center - Rental	9,691	11,329	11,000	11,000	13,000
34747	Shelter Rentals	4,180	4,779	4,700	4,700	4,700
34771	Membership and Dues - Yearly Passes	550,505	609,915	600,000	600,000	606,000
34772	Membership and Dues - Monthly Passes	24,848	22,392	25,000	25,000	25,000
34773	Membership and Dues - Daily Passes	181,220	175,557	175,000	175,000	180,000
34774	Recreation Complex Concessions	96,491	89,067	90,000	90,000	100,000
34777	Athletic League	3,393	6,564	3,500	5,552	8,000
34779	Silver and Fit	1,830	4,977	4,800	4,800	5,000
34781	Sponsorships	15,344	18,762	18,000	18,000	15,000
34792	Meeting Room Rental	20,456	17,605	20,000	20,000	15,000
	Total Charges for Current Services	\$ 1,144,416	\$ 1,176,399	\$ 1,184,000	\$ 1,186,052	\$ 1,194,700
<u>Other Revenues</u>						
36330	Sale of Equipment	\$ 6,361	\$ -	\$ 3,000	\$ 4,609	\$ 3,000
36350	Insurance Recovery	-	6,352	-	-	-
36715	Contribution-Painting of Rec Center	-	-	-	6,711	-

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
36720	Contributions-Organizations	7,000	15,000			-
36999	Miscellaneous Revenues	12,465	19,085	14,000	14,000	13,000
37000	Sale of Fixed Assets	-	-	-	-	-
	Total Other Revenues	\$ 25,826	\$ 40,437	\$ 17,000	\$ 25,320	\$ 16,000
	Total Revenues	\$ 1,617,666	\$ 1,625,447	\$ 1,366,000	\$ 1,424,872	\$ 1,581,700
	<u>Other Sources</u>					
39100	Capital Lease Proceeds	\$ 80,942	\$ -	\$ -	\$ -	\$ -
39110	Transfer from General Fund	526,701	475,000	475,000	1,055,911	382,500
39120	Transfer from Tourism	-	-	-	-	-
	Total Other Sources	\$ 607,643	\$ 475,000	\$ 475,000	\$ 1,055,911	\$ 382,500
	Total Revenue and Other Sources	\$ 2,225,309	\$ 2,100,447	\$ 1,841,000	\$ 2,480,783	\$ 1,964,200
44410	<u>Recreation Administration</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 143,801	\$ 143,554	\$ 144,500	\$ 145,520	\$ 154,950
113	Salaries-Overtime	289	156	-	280	500
141	OASI Employers Share	10,783	10,424	11,300	11,300	11,900
142	Employee Health Insurance	40,861	22,970	33,000	22,000	23,000
143	Retirement - ING	2,639	2,613	2,500	2,500	3,000
143	Retirement - TCRS	3,447	3,616	5,800	5,800	6,150
144	Employee Dental Insurance	2,218	1,724	-	185	-
145	Employee Life Insurance	247	165	220	220	220
147	Unemployment Insurance	154	109	550	550	550
148	Education/Training/Travel/ Lodging	2,262	2,709	3,500	3,500	4,000
	Total Personnel	\$ 206,701	\$ 188,040	\$ 201,370	\$ 191,855	\$ 204,270
	<u>Contractual Services</u>					
211	Postage	\$ 787	\$ 514	\$ 1,500	\$ 1,500	\$ 1,000
221	Printing, Duplicating and Typing	985	816	1,000	1,000	1,500
231	Publication Formal/Legal Notices	2,854	879	1,500	1,500	2,000
239	Dues and Subscription	782	311	2,000	2,100	1,500
240	Bank, Credit Card, Fines, & Fees	-	52,948	-	-	5,000
	Total Contractual Services	\$ 5,408	\$ 55,468	\$ 6,000	\$ 6,100	\$ 11,000
	<u>Supplies</u>					
311	Office Supplies and Materials	\$ 1,429	\$ 1,371	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	-	-	500	500	500
326	Clothing and Uniforms	-	-	300	300	500
	Total Supplies	\$ 1,429	\$ 1,371	\$ 2,800	\$ 2,800	\$ 3,000
	<u>Capital Outlay</u>					
999	Add to Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
	Total Recreation Administration	\$ 213,538	\$ 244,879	\$ 210,170	\$ 200,755	\$ 218,270
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 167,270	\$ 175,249	\$ 172,000	\$ 173,700	\$ 212,100
113	Salaries - Overtime	3,166	3,085	2,000	2,500	3,000
121	Wages - Part-Time	249,530	246,957	258,000	258,000	258,000
141	OASI Employers Share	33,469	31,592	33,200	33,500	36,500
142	Employee Health Insurance	56,366	33,575	42,800	29,000	42,000
143	Retirement - ING	758	481	-	-	-
143	Retirement - TCRS	6,661	8,340	9,200	9,300	11,300
144	Employee Dental Insurance	2,913	2,169	-	122	-
145	Employee Life Insurance	408	330	350	350	430
146	Worker's Compensation	8,608	11,068	10,000	21,000	10,000
147	Unemployment Insurance	2,007	1,727	2,500	2,500	2,500
148	Education/Training/Travel/ Lodging	2,561	4,799	3,500	4,100	3,500
	Total Personnel	\$ 533,717	\$ 519,372	\$ 533,550	\$ 534,072	\$ 579,330
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,426	\$ 1,172	\$ 1,600	\$ 1,600	\$ 1,600
241	Electric	267,675	225,556	225,000	225,000	250,000
242	Water	25,182	18,868	20,000	20,000	22,000
244	Gas	69,872	57,499	60,000	60,000	60,000
245	Telephone	4,052	3,047	3,000	3,000	3,000
255	Data Processing Support	7,951	8,352	9,000	9,000	16,000
261	Repairs and Maint - Vehicles	1,640	71	1,500	1,500	1,500
262	Repairs and Maint - Other Machinery	39,024	66,380	35,000	38,400	40,000
263	Repairs and Maint - Office Equip	642	-	6,000	6,000	4,000
265	Repairs and Maint - Grounds	694	4,853	5,000	2,000	5,000
266	Repairs and Maint - Buildings	22,197	19,582	12,000	34,202	16,000
270	Contracted Recreational Services	1,002	200	1,000	6,050	1,000
	Total Contractual Services	\$ 441,357	\$ 405,580	\$ 379,100	\$ 406,752	\$ 420,100
	<u>Supplies</u>					
312	Small Items of Equipment-Wellness	\$ 436	\$ 3,553	\$ 4,500	\$ 6,200	\$ 3,000
322	Chemical, Lab and Medical Supplies	24,581	28,270	23,000	23,845	23,000
323	Food	46,467	50,025	44,000	44,000	45,000
323.002	Program Meals	605	28	1,500	2,010	1,500
324	Household and Janitorial Supplies	21,098	22,089	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	15,557	14,785	15,000	15,000	15,000
326	Clothing and Uniforms	2,239	1,415	3,500	3,500	3,500
329	Operating Supplies	5	349	-	-	-
329.001	Diabetes Grant B Expense	12,278	55	15,000	15,000	15,000
329.002	Diabetes Grant A Expense	151,355	151,246	-	-	-
329.003	Diabetes Grant A Inkind Expense	-	31,121	-	-	-
330	Community Foundation Grant Expense	1,300	4,000	-	6,400	5,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description			2016-2017	2016-2017	2017-2018
		2014-2015 Audited	2015-2016 Audited	Original Budget	Estimated Budget	Approved Budget
331	Gas, Oil, Diesel Fuel and Grease	859	90	1,000	1,000	1,200
334	Tires and Tubes	-	-	-	-	-
	Total Supplies	\$ 276,780	\$ 307,026	\$ 127,500	\$ 136,955	\$ 132,200
	<u>Fixed Charges</u>					
511	General Liability	\$ 19,872	\$ 20,584	\$ 21,000	\$ 21,000	\$ 21,000
533	Machinery and Equipment - Copier	3,792	2,194	3,000	3,000	3,000
533.001	Machinery and Equipment - Rental	881	1,217	4,000	4,000	4,000
	Total Fixed Charges	\$ 24,545	\$ 23,995	\$ 28,000	\$ 28,000	\$ 28,000
	<u>Capital Outlay</u>					
941	General Purpose Equipment	\$ 12,320	\$ 35,888	\$ 49,000	\$ 70,000	\$ -
944	Dept of Health Grant	-	-	-	-	-
947	Office Machinery & Equip	-	-	-	-	-
960	Transfer to Debt Service	-	28,166	28,166	28,166	28,166
960.002	Transfer to Debt Service-Leave	-	2,500	2,500	2,500	2,500
966	Capital Repairs - Building	22,957	42,045	30,000	607,550	-
999	Add to Capital Assets	80,942	-	-	-	-
	Total Capital Outlay	\$ 116,219	\$ 108,599	\$ 109,666	\$ 708,216	\$ 30,666
	Total Recreation Center	\$ 1,392,618	\$ 1,364,572	\$ 1,177,816	\$ 1,813,995	\$ 1,190,296
44720	<u>Park Area</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 54,300	\$ 61,603	\$ 62,000	\$ 62,680	\$ 102,800
113	Salaries - Overtime	1,516	1,877	4,000	4,000	4,000
121	Wages - Part-Time	92,676	86,847	68,000	68,000	68,000
141	OASI Employers Share	12,092	11,064	10,500	10,500	13,500
142	Employee Health Insurance	22,475	14,321	21,600	15,000	26,000
143.001	Retirement-TCRS	2,926	3,322	3,300	3,600	5,650
144	Employee Dental Insurance	950	443	-	41	-
145	Employee Life Insurance	163	75	150	150	220
146	Worker's Compensation Insurance	2,268	3,121	3,175	7,650	3,175
147	Unemployment Insurance	604	703	1,000	1,150	1,000
	Total Personnel	\$ 189,970	\$ 183,376	\$ 173,725	\$ 172,771	\$ 224,345
	<u>Contractual Services</u>					
231	Publication and Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	27,097	20,281	23,000	23,000	26,000
242	Water	22,946	27,866	25,000	25,000	23,000
244	Gas	2,583	1,703	1,500	1,540	2,000
245	Telephone	1,725	1,687	2,000	2,000	2,000
259	Other Professional Services - Fireworks	10,150	10,340	8,000	8,000	10,000
261	Repair and Maintenance - Motor Vehicles	1,931	2,041	3,000	3,000	3,000
262	Repair and Maintenance - Other Machinery	9,201	14,814	6,000	6,000	6,000
265	Repair and Maintenance - Grounds	25,291	45,558	30,000	30,000	40,000
266	Repair and Maintenance - Buildings	7,197	4,472	8,000	8,000	6,000
270	Contracted Recreational Services	2,727	-	4,500	4,500	5,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-2

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
	Total Contractual Services	\$ 110,848	\$ 128,762	\$ 111,000	\$ 111,040	\$ 123,000
	<u>Supplies</u>					
312	Small Items of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
323	Food - Concessions	48,441	44,499	48,000	48,000	48,000
323.001	Trustee Expenses	-	2,043	2,000	2,000	2,000
324	Household and Janitorial Supplies	8,307	7,868	6,000	6,000	7,000
325	Recreation Supplies/Program Equipment	7,571	6,783	5,000	5,239	8,000
326	Recreation Uniforms	1,128	1,235	2,500	2,500	2,500
331	Gas, Oil, Diesel Fuel, and Grease	5,835	6,181	7,500	7,500	8,000
334	Tires, Tubes, ETC.	26	948	1,000	1,000	1,000
	Total Supplies	\$ 71,308	\$ 69,557	\$ 72,000	\$ 72,239	\$ 76,500
	<u>Fixed Charges</u>					
511	General Liability	\$ 5,605	\$ 5,806	\$ 5,900	\$ 5,900	\$ 5,900
533	Machinery and Equipment -Rental	143	242	3,000	3,000	4,000
	Total Fixed Charges	\$ 5,748	\$ 6,048	\$ 8,900	\$ 8,900	\$ 9,900
	<u>Capital Outlay</u>					
949	Other Machinery & Equipment	\$ -	\$ 24,363	\$ 25,000	\$ 25,000	\$ -
965	Repair & Maint - Grounds	9,950	21,000	24,500	38,176	35,000
966	Repair & Maint - Building	-	-	-	-	-
998	Tennis Court Expense	-	-	-	10,000	10,000
999	Additions to Fixed Asset	85,205	-	-	-	-
999.001	Additions to Fixed Asset-Soccer	56,872	-	-	-	-
999.002	Additions to Fixed Asset	\$ -	\$ 1,488	-	-	-
	Total Capital Outlay	\$ 152,027	\$ 46,851	\$ 49,500	\$ 73,176	\$ 45,000
	Total Park Area	\$ 529,901	\$ 434,594	\$ 415,125	\$ 438,126	\$ 478,745
	Total Expenditures	\$ 2,136,057	\$ 2,044,045	\$ 1,803,111	\$ 2,452,876	\$ 1,887,311
	<u>Transfer to Other Funds</u>					
960	Transfer to Debt Service - Land Purchase	\$ 90,989	\$ 89,456	\$ 85,000	\$ 85,000	\$ 81,672
960.001	Transfer to Debt Service-Equipment Lease	9,389.00	-	-	-	-
960.002	Transfer to Debt Service-Leave	-	2,500	-	2,500	-
	Total Transfers	\$ 100,378	\$ 91,956	\$ 85,000	\$ 87,500	\$ 81,672
	Total Expenditures and Other Sources	\$ 2,236,435	\$ 2,136,001	\$ 1,888,111	\$ 2,540,376	\$ 1,968,983
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (11,126.00)	\$ (35,554)	\$ (47,111)	\$ (59,593)	\$ (4,783)
	Estimated Beginning Fund Balance July 1	\$ 191,450.00	\$ 180,324	\$ 144,770	\$ 144,770	\$ 85,177
	Estimated Ending Fund Balance June 30	\$ 180,324.00	\$ 144,770	\$ 97,659	\$ 85,177	\$ 80,394

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-3

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 63,893	\$ 56,625	\$ 65,000	\$ 65,000	\$ 65,000
	Total Fines, Forfeitures and Penalties	\$ 63,893	\$ 56,625	\$ 65,000	\$ 65,000	\$ 65,000
<u>Other Revenues</u>						
33423	NADD Grant Revenue	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 3,500
36330	Sale of Equipment	-	-	-	-	-
36332	Sale of Equipment - Drug Fund	31,919	25,867	30,000	30,000	38,000
36340	Confiscations	-	14,278	5,000	33,000	38,000
36350	Insurance Recovery	-	2,486	-	600	-
36362	Sale of Vehicles	20,548	18,073	20,000	20,000	25,000
36715	Contribution and Donations	14,826	20,375	30,000	30,000	20,000
36735	Contribution and Donations - Individuals	29,946	-	25,000	25,000	20,000
36940	Sale of Seized Vehicle Fees	-	-	1,000	1,500	3,000
36941	Sale of Vehicles - Confiscations	57,136	6,665	16,000	16,000	17,000
36942	Sale of Other Contraband	2,789	22,412	3,000	3,000	3,000
	Total Other Revenues	\$ 157,164	\$ 110,156	\$ 135,000	\$ 164,100	\$ 167,500
	Total Revenues	\$ 221,057	\$ 166,781	\$ 200,000	\$ 229,100	\$ 232,500
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
	<u>Personnel</u>					
111	Salaries	\$ 19,947	\$ -	\$ -	\$ 500	\$ -
113	Salaries-Overtime	10,442	6,714	20,000	20,000	15,000
135	Holiday	635	-	-	-	-
141	OASI Employers Share	2,284	495	1,530	1,530	1,200
142	Employee Health Insurance	8,533	-	-	475	-
143	Retirement - ING	22	32	750	750	750
143.001	Retirement - TCRS	1,606	327	1,050	1,050	1,050
144	Employee Dental Insurance	493	-	-	6	-
145	Employee Life Insurance	55	-	-	15	-
147	Unemployment Insurance	-	-	-	-	-
148	Education/Training	6,313	11,726	12,000	12,000	12,000
	Total Personnel	\$ 50,330	\$ 19,294	\$ 35,330	\$ 36,326	\$ 30,000
<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ 304	\$ 295	\$ 500	\$ 500	\$ 500
241	Gov.Deals Expense	8,943	4,958	5,000	5,000	5,000
255	Data Processing Support	-	-	45,000	45,000	45,000
261	Repair & Maint - Vehicle	7,064	8,802	5,000	5,000	6,000
269	Other Repair and Maintenance Services	128	1,371	2,000	2,000	1,000
299	Misc. Contractual Services	4,354	5,397	10,000	10,000	5,000
	Total Contractual Services	\$ 20,793	\$ 20,823	\$ 67,500	\$ 67,500	\$ 62,500
<u>Supplies</u>						
312	Small Items of Equipment	\$ 1,442	\$ 2,970	\$ 1,500	\$ 2,500	\$ 2,500
326	Clothing and Uniforms	50	-	1,500	1,500	2,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-3

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
329	Other Operating Supplies	72,100	31,954	50,000	50,000	45,000
331	Gas, Oil, Diesel Fuel	1,189	182	2,000	2,000	1,500
332	Dog Equipment and Supplies	-	-	7,500	7,500	7,000
333	Other Equipment Parts	8,308	5,818	28,000	28,500	15,000
	Total Supplies	\$ 83,089	\$ 40,924	\$ 90,500	\$ 92,000	\$ 73,000
	<u>Capital Outlay</u>					
942	General Purpose Machinery and Equipment	\$ 2,764	\$ -	\$ 10,000	\$ 10,000	\$ 5,000
943	Drug Vehicle	32,301	85,846	45,000	48,000	65,000
	Total Capital Outlay	\$ 35,065	\$ 85,846	\$ 55,000	\$ 58,000	\$ 70,000
	Total Expenditures	\$ 189,277	\$ 166,887	\$ 248,330	\$ 253,826	\$ 235,500
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 31,780	\$ (106)	\$ (48,330)	\$ (24,726)	\$ (3,000)
	Estimated Beginning fund Balance July 1	\$ 473,303	\$ 505,083	\$ 504,977	\$ 504,977	\$ 480,251
	Estimated Ending Fund Balance June 30	\$ 505,083	\$ 504,977	\$ 456,647	\$ 480,251	\$ 477,251



**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-4

**City of Manchester, Tennessee**  
**Tourism Fund 130**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 94,048	\$ 110,945	\$ 75,000	\$ 92,000	\$ 75,000
	Total Local Taxes	<u>\$ 94,048</u>	<u>\$ 110,945</u>	<u>\$ 75,000</u>	<u>\$ 92,000</u>	<u>\$ 75,000</u>
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ 2,500	\$ -	\$ -	\$ -	\$ -
37000	Grant Revenue-State of Tennessee	456,326	-	-	-	-
37001	Transfer from General Fund	-	-	-	-	-
		<u>\$ 458,826</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 552,874</u>	<u>\$ 110,945</u>	<u>\$ 75,000</u>	<u>\$ 92,000</u>	<u>\$ 75,000</u>
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
141	OASI Employers Share	-	-	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Travel	703	1,008	1,000	3,000	5,000
	Total Personnel	<u>\$ 703</u>	<u>\$ 1,008</u>	<u>\$ 1,000</u>	<u>\$ 3,000</u>	<u>\$ 5,000</u>
<u>Contractual Services</u>						
236	Public Relations	\$ 3,495	\$ 1,000	\$ 8,400	\$ 8,400	\$ 10,400
236.002	Local Activity Support	16,191	29,539	19,000	33,000	17,000
236.004	Tourism Promo - Brochures, Flyer, Ads	7,305	2,708	12,000	12,000	10,000
236.005	Manchester Chamber - Tourism Prom	21,000	21,000	25,000	27,000	27,000
239	South Central TN Tourism Dues	400	6,684	-	-	-
240	Hotel/Motel Tax Audit Expense	-	8,000	22,000	22,000	-
247	Christmas Lighting and Banners	6,047	4,891	7,000	7,000	-
	Total Contractual Services	<u>\$ 54,438</u>	<u>\$ 73,822</u>	<u>\$ 93,400</u>	<u>\$ 109,400</u>	<u>\$ 64,400</u>
<u>Supplies</u>						
329	Other Operating Supplies	\$ 150	\$ 793	\$ 2,600	\$ 2,600	\$ 2,600
329.001	Signs and Sign Maintenance	-	2,050	-	-	-
329.002	Landscaping, General Prom & Other	-	-	-	-	3,000
	Total Supplies	<u>\$ 150</u>	<u>\$ 2,843</u>	<u>\$ 2,600</u>	<u>\$ 2,600</u>	<u>\$ 5,600</u>
<u>Capital Outlay</u>						
939	Downtown Renovation Project	\$ 566,256	\$ 59	\$ -	\$ -	\$ -
945	Transfer to Recreation Center	-	-	-	-	-
947	Partnership Marketing Program Grant	-	-	-	-	-
	Total Capital Outlay	<u>\$ 566,256</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 621,547</u>	<u>\$ 77,732</u>	<u>\$ 97,000</u>	<u>\$ 115,000</u>	<u>\$ 75,000</u>
<u>Transfers</u>						
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 621,547</u>	<u>\$ 77,732</u>	<u>\$ 97,000</u>	<u>\$ 115,000</u>	<u>\$ 75,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-4

**City of Manchester, Tennessee**  
**Tourism Fund 130**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
			Audited		Audited	Original Budget		Estimated Budget		Approved Budget	
	Revenues over (Under) Expenditures	\$	(68,673)	\$	33,213	\$	(22,000)	\$	(23,000)	\$	-
	Estimated Beginning Fund Balance July 1	\$	163,218	\$	94,545	\$	127,758	\$	127,758	\$	104,758
	Estimated Ending Fund Balance June 30	\$	94,545	\$	127,758	\$	105,758	\$	104,758	\$	104,758

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-5

City of Manchester, Tennessee  
CAPITAL EQUIPMENT REPLACEMENT FUND 250  
Statement of Proposed Operations  
July 1, 2017 To June 30, 2018

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues</u>						
36961	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ 486,500
	Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486,500</u>
<u>Expenditures</u>						
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	\$ -	\$ -
41510-943	Vehicles-Finance	-	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-	-
41700-943	Vehicles- Health and Codes	-	-	-	-	3,000
41800-921	Building Improvement/Renovations	-	-	-	-	-
41800-949	Other Machinery and Equipment	-	-	-	-	-
42100-943	Vehicles-Police	-	-	-	-	67,000
42200-921	Building Improvement/Renovations-Fire	-	-	-	-	49,000
42200-943	Vehicles-Fire	-	-	-	-	-
42200-949	Other Machinery and Equipment	-	-	-	-	-
43100-943	Vehicles-Street	-	-	-	-	20,000
43100-949	Other Machinery and Equipment	-	-	-	-	40,000
43100-960	Capital Repairs-Street Lights	-	-	-	-	70,000
43200-949	Other Machinery and Equipment-Sanitation	-	-	-	-	80,000
44420-921	Building Improvement/Renovation-Rec Center	-	-	-	-	91,500
44420-949	Other Machinery and Equipment-Rec Center	-	-	-	-	31,000
44720-949	Other Machinery and Equipment-Parks	-	-	-	-	35,000
	Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486,500</u>
	Revenues over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
	Estimated Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Estimated Ending Fund Balance June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule D-6

**City of Manchester, Tennessee**  
**Community Policing Fund 245**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

**MOVED TO GENERAL FUND**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 6,277	\$ 5,196	\$ -	\$ -	-
	Total Fines, Forfeitures and Penalties	\$ 6,277	\$ 5,196	\$ -	\$ -	-
<u>Other Revenues</u>						
36741	Contributions and Donations - Comm. Pol.	\$ 23,591	\$ 18,275	\$ -	\$ -	-
	Total Other Revenues	\$ 23,591	\$ 18,275	\$ -	\$ -	-
	Total Revenues	\$ 29,868	\$ 23,471	\$ -	\$ -	-
<u>Other Sources</u>						
39000	Transfer from General Fund	\$ 2,000		\$ -	\$ -	-
	Total Other Sources	\$ 2,000	\$ -	\$ -	\$ -	-
	Total Revenues and Other Sources	\$ 31,868	\$ 23,471	\$ -	\$ -	-
<u>Expenditures</u>						
42170	<u>Community Policing Program</u>					
<u>Personnel</u>						
148	Education/Training	\$ 3,461	\$ 3,089	\$ -	\$ -	-
	Total Personnel	\$ 3,461	\$ 3,089	\$ -	\$ -	-
<u>Contractual Services</u>						
236	Public Relations	\$ 7,917	\$ 3,565	-	-	-
237	Community Christmas Expense	\$ 10,754	\$ 11,884	-	-	-
	Total Contractual Services	\$ 18,671	\$ 15,449	\$ -	\$ -	-
<u>Supplies</u>						
312	Small Items of Equipment	\$ 293	\$ 168	\$ -	\$ -	-
323	Food	\$ 4,450	\$ 5,352	-	-	-
329	Other Operating Supplies	\$ 1,415	\$ 1,915	-	-	-
	Total Supplies	\$ 6,158	\$ 7,435	\$ -	\$ -	-
<u>Contributions to Other Agencies</u>						
720	Donations To Misc. Organizations	\$ -	\$ -	\$ -	\$ -	-
	Total Contributions to Other Agencies	\$ -	\$ -	\$ -	\$ -	-
	Total Expenditures	\$ 28,290	\$ 25,973	\$ -	\$ -	-
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 3,578	\$ (2,502)	-	-	-
	Estimated Beginning Fund Balance July 1	\$ 48,226	\$ 51,804	49,302	-	-
	Estimated Ending Fund Balance June 30	\$ 51,804	\$ 49,302	\$ 49,302	\$ -	-

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule E-1

**City of Manchester, Tennessee**  
**General Debt Service Fund 211**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 11,397	\$ 11,901	\$ 12,000	\$ 12,000	\$ 12,000
36220	Lease of Property	\$ 27,875	27,875	27,875	27,875	27,875
	Total Other Revenues	<u>\$ 39,272</u>	<u>\$ 39,776</u>	<u>\$ 39,875</u>	<u>\$ 39,875</u>	<u>\$ 39,875</u>
	Total Revenues	<u>\$ 39,272</u>	<u>\$ 39,776</u>	<u>\$ 39,875</u>	<u>\$ 39,875</u>	<u>\$ 39,875</u>
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 1,387,902	\$ 1,391,265	\$ 1,433,865	\$ 1,433,865	\$ 1,501,653
36962	Transfer from General Fund-Leave	-	20,000	25,500	300,000	25,500
36963	Transfer from Recreation Fund-Leave	-	2,500	2,500	2,500	2,500
36965	Transfer from Sanitation	-	56,626	56,626	56,626	56,626
36968	Transfer from Recreation	100,377	117,621	113,166	113,166	109,838
	Total Other Sources	<u>\$ 1,488,279</u>	<u>\$ 1,588,012</u>	<u>\$ 1,631,657</u>	<u>\$ 1,906,157</u>	<u>\$ 1,696,117</u>
	Total Revenue and Other Sources	<u>\$ 1,527,551</u>	<u>\$ 1,627,788</u>	<u>\$ 1,671,532</u>	<u>\$ 1,946,032</u>	<u>\$ 1,735,992</u>
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 430,000	\$ 435,000	\$ 485,000	\$ 485,000	\$ 460,000
640	Interest on Bonds	793,836	781,999	770,000	770,000	753,624
660	Rec Center Lease	9,389	28,166	28,166	28,166	28,166
680	Sanitation Lease to Purchase Equipment	-	56,626	56,626	56,626	56,626
690	Other Debt Service-Principal	120,000	135,000	145,000	145,000	160,000
691	Other Debt Service-Interest	44,065	39,265	33,865	33,865	28,428
	Capital Outlay Note-Fire Truck/Sweeper Prin.	-	-	-	-	96,429
	Capital Outlay Note- Fire Truck/Sweeper Int	-	-	-	-	3,173
691.002	Capital Outlay Note-Prin land	78,734	78,572	78,572	78,572	78,572
691.003	Capital Outlay Note-Int Land	12,255	10,883	6,075	6,075	3,100
691.005	BAN - Interest	-	-	-	-	-
691.006	Accumulated Leave Payout-City	-	-	25,500	300,000	25,500
691.007	Accumulated Leave Payout-Recreation	-	-	2,500	2,500	2,500
	Total General Government Debt Service	<u>\$ 1,488,279</u>	<u>\$ 1,565,511</u>	<u>\$ 1,631,304</u>	<u>\$ 1,905,804</u>	<u>\$ 1,696,118</u>
49501	<u>Expenditures</u>					
692	Bank Service Charges	\$ 2,391	2,540	\$ 2,500	\$ 2,500	\$ 2,500
	Total Service Charges	<u>\$ 2,391</u>	<u>\$ 2,540</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,490,670</u>	<u>\$ 1,568,051</u>	<u>\$ 1,633,804</u>	<u>\$ 1,908,304</u>	<u>\$ 1,698,618</u>
	Revenues and Other Sources Over (Under)	<u>\$ 36,881</u>	<u>\$ 59,737</u>	<u>\$ 37,728</u>	<u>\$ 37,728</u>	<u>\$ 37,374</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule E-1

City of Manchester, Tennessee  
General Debt Service Fund 211  
Statement of Proposed Operations  
July 1, 2017 To June 30, 2018

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
	Estimated Ending Fund Balance July 1	\$ 2,154,687	2,191,568	\$ 2,251,305	\$ 2,251,305	\$ 2,289,033
	Estimated Ending Fund Balance June 30	\$ 2,191,568	\$ 2,251,305	\$ 2,289,033	\$ 2,289,033	\$ 2,326,407

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule E-2

**City of Manchester, Tennessee**  
**Future Debt Service Requirements Summary**  
**For the Fiscal Year Ending June 30, 2018**

	SERIES Z-4-A Conference Center	First Vision/CCB CON Land Purchase	\$19,180,000 Series 2010	\$9,690,000 Series 2013	\$4,600,000 Series 2014	Total
2017-2018	188,427.50	81,620.55	503,205.00	710,418.76	-	1,483,671.81
2018-2019	197,347.50	650.12	502,930.00	736,418.76	-	1,437,346.38
2019-2020	205,610.00	-	502,630.00	721,718.76	-	1,429,958.76
2020-2021	213,200.00	-	502,305.00	727,118.76	-	1,442,623.76
2021-2022	-	-	501,980.00	946,600.00	-	1,448,580.00
2022-2023	-	-	501,655.00	950,287.50	-	1,451,942.50
2023-2024	-	-	501,305.00	952,593.76	-	1,453,898.76
2024-2025	-	-	500,905.00	971,556.26	-	1,472,461.26
2025-2026	-	-	500,505.00	972,406.26	-	1,472,911.26
2026-2027	-	-	500,105.00	977,506.26	-	1,477,611.26
2027-2028	-	-	499,705.00	985,631.26	-	1,485,336.26
2028-2029	-	-	499,305.00	992,662.50	-	1,491,967.50
2029-2030	-	-	498,885.00	993,600.00	-	1,492,485.00
2030-2031	-	-	1,603,465.00	-	-	1,603,465.00
2031-2032	-	-	1,596,635.00	-	-	1,596,635.00
2032-2033	-	-	1,588,125.00	-	-	1,588,125.00
2033-2034	-	-	1,605,843.76	-	-	1,605,843.76
2034-2035	-	-	1,615,500.00	-	-	1,615,500.00
2035-2036	-	-	1,599,000.00	-	-	1,599,000.00
2036-2037	-	-	1,625,000.00	-	-	1,625,000.00
2037-2038	-	-	1,601,250.00	-	-	1,601,250.00
						-
Total Debt Service Requirements	804,585.00	82,270.67	19,350,238.76	11,638,518.84	-	31,875,613.27

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule E-3

**City of Manchester, Tennessee**  
**Future Bond Requirements**  
**For the Fiscal Year Ending June 30, 2018**

	\$10,620,000	
	Public Improvement	
	GO Fixed Rate	Total Bond
	Bonds Series 2010	Requirements
<u>Principal Requirements</u>		
2017-2018	10,000.00	10,000.00
2018-2019	10,000.00	10,000.00
2019-2020	10,000.00	10,000.00
2020-2021	10,000.00	10,000.00
2021-2022	10,000.00	10,000.00
2022-2023	10,000.00	10,000.00
2023-2024	10,000.00	10,000.00
2024-2025	10,000.00	10,000.00
2025-2026	10,000.00	10,000.00
2026-2027	10,000.00	10,000.00
2027-2028	10,000.00	10,000.00
2028-2029	10,000.00	10,000.00
2029-2030	10,000.00	10,000.00
2030-2031	1,115,000.00	1,115,000.00
2031-2032	1,155,000.00	1,155,000.00
2032-2033	1,195,000.00	1,195,000.00
2033-2034	1,265,000.00	1,265,000.00
2034-2035	1,330,000.00	1,330,000.00
2035-2036	1,380,000.00	1,380,000.00
2036-2037	1,475,000.00	1,475,000.00
2037-2038	1,525,000.00	1,525,000.00
Total Principal Requirements	10,570,000.00	10,570,000.00
<u>Interest Requirements</u>		
2017-2018	493,205.00	493,205.00
2018-2019	492,930.00	492,930.00
2019-2020	492,630.00	492,630.00
2020-2021	492,305.00	492,305.00
2021-2022	491,980.00	491,980.00
2022-2023	491,655.00	491,655.00
2023-2024	491,305.00	491,305.00
2024-2025	490,905.00	490,905.00
2025-2026	490,505.00	490,505.00
2026-2027	490,105.00	490,105.00
2027-2028	489,705.00	489,705.00
2028-2029	489,305.00	489,305.00
2029-2030	488,885.00	488,885.00
2030-2031	488,465.00	488,465.00
2031-2032	441,635.00	441,635.00
2032-2033	393,125.00	393,125.00
2033-2034	340,843.76	340,843.76
2034-2035	285,500.00	285,500.00
2035-2036	219,000.00	219,000.00
2036-2037	150,000.00	150,000.00
2037-2038	76,250.00	76,250.00
Total Interest Requirements	8,780,238.76	8,780,238.76
Total Debt Requirements	19,350,238.76	19,350,238.76



Annual Budget

For the Fiscal Year Ending June 30, 2018

City of Manchester, Tennessee

Future Bond Requirements

Refunding 2013

For the Fiscal Year Ending June 30, 2018

	\$13,885,000
	Public Improvement
	GO Fixed Rate
	<u>Bonds Series Z-1-A</u>
<u>Principal Requirements</u>	
2017-2018	450,000.00
2018-2019	485,000.00
2019-2020	480,000.00
2020-2021	495,000.00
2021-2022	725,000.00
2022-2023	745,000.00
2023-2024	765,000.00
2024-2025	805,000.00
2025-2026	830,000.00
2026-2027	860,000.00
2027-2028	895,000.00
2028-2029	930,000.00
2029-2030	960,000.00
Total Principal Requirements	<u>9,425,000.00</u>
<u>Interest Requirements</u>	
2017-2018	260,418.76
2018-2019	251,418.76
2019-2020	241,718.76
2020-2021	232,118.76
2021-2022	221,600.00
2022-2023	205,287.50
2023-2024	187,593.76
2024-2025	166,556.26
2025-2026	142,406.26
2026-2027	117,506.26
2027-2028	90,631.26
2028-2029	62,662.50
2029-2030	33,600.00
Total Interest Requirements	<u>2,213,518.84</u>
Total Debt Requirements	<u><u>11,638,518.84</u></u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule E-4

**City of Manchester, Tennessee**  
**Future Other Debt Requirements**  
**For the Fiscal Year Ending June 30, 2018**

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

	Principal	Interest	Total
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
<hr/>			
Total Other Debt	730,000.00	74,585.00	804,585.00

City of Manchester, Tennessee  
 Annual Budget  
 For the Fiscal Year Ending June 30, 2018

City of Manchester Tennessee  
Debt Service Schedule  
Fire Truck and Sweeper 7-Year Capital Outlay Note  
For Fiscal year Ending June 30, 2018

	First Vision Bank
<u>Principal Requirements</u>	<u>\$674,600 @ 3.29%</u>
2017-2018	96,428.57
2018-2019	96,428.57
2019-2020	96,428.57
2020-2021	96,428.57
2021-2022	96,428.57
2022-2023	96,428.57
2023-2024	96,428.57
Total Principal Requirements	<u><u>674,999.99</u></u>
<u>Interest Requirements</u>	
2017-2018	3,172.50
2018-2019	3,172.50
2019-2020	3,172.50
2020-2021	3,172.50
2021-2022	3,172.50
2022-2023	3,172.50
2023-2024	3,172.50
Total Interest Requirements	<u><u>22,207.50</u></u>
Total Debt Requirements	<b><u><u>697,207.49</u></u></b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

City of Manchester Tennessee  
Debt Service Schedule  
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note  
For Fiscal year Ending June 30, 2018

<u>Principal Requirements</u>	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
2017-2018	39,285.74	39,285.71	78,571.45
		626.02	626.02
<b>Total Principal Requirements</b>	<b>39,285.74</b>	<b>39,911.73</b>	<b>79,197.47</b>
<u>Interest Requirements</u>			
2017-2018	1,512.50	1,536.60	3,049.10
2018-2019	-	24.10	24.10
<b>Total Interest Requirements</b>	<b>1,512.50</b>	<b>1,560.70</b>	<b>3,073.20</b>
<b>Total Debt Requirements</b>	<b>40,798.24</b>	<b>41,472.43</b>	<b>82,270.67</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues</u>						
<u>Intergovernmental</u>						
33700	Coffee County Industrial Park	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400
	Total Intergovernmental	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ 31,898	\$ 33,493	\$ 26,500	\$ 26,500	\$ 28,500
	Total Charges for Current Services	\$ 31,898	\$ 33,493	\$ 26,500	\$ 26,500	\$ 28,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 10,969	\$ 11,662	\$ 16,000	\$ 16,000	\$ 16,000
36330	Sale of Equipment/Vehicles	-	-	2,500	2,500	2,500
36350	Insurance Recoveries	-	6,303	-	-	-
36530	Loss on Disposal of Fixed Assets	-	(427)	-	-	-
36950	Bad Debts Collections	23	472	1,000	1,000	1,000
36974	Booster Station Revenue	-	87,500	175,000	175,000	-
36975	Water Tower Revenue	119,285	153,585	-	-	-
36976	Grant Revenue	-	-	-	-	-
36977	Contribution from County	-	-	-	-	-
36978	AT & T Rental Revenue	-	19,360	-	-	-
36980	Other Revenues	-	-	-	-	-
36981	Bond Premiums	-	-	-	-	-
36999	Donated Infrastructure	-	-	250,000	250,000	250,000
	Total Other Revenues	\$ 130,277	\$ 278,455	\$ 444,500	\$ 444,500	\$ 269,500
<u>Water &amp; Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 749,345	\$ 763,858	\$ 760,000	\$ 760,000	\$ 800,000
37112	Inside Comm/Metered Water Sales	556,285	563,752	565,000	565,000	575,000
37113	Inside Ind/Metered Water Sales	135,209	145,619	141,500	141,500	160,000
37114	Outside Res/Metered Water Sales	726,943	729,782	732,000	732,000	755,000
37115	Outside Comm/Metered Water Sales	116,961	136,545	130,000	130,000	155,000
37116	Outside Ind/Metered Water Sales	381,356	372,252	400,000	400,000	350,000
37117	Unbilled Water	-	-	800	800	800
37121	Ready To Serve	13,841	12,617	14,000	14,000	12,000
37131	Sprinkler Syst/Fire Protection	55,377	61,036	60,500	60,500	60,500
37141	Sales to Hillsville	508,631	482,362	475,000	475,000	460,000
37191	Forfeited Discounts/Penalties	98,139	100,420	100,500	100,500	100,500
37193	Water Service Calls	53,504	55,065	55,000	55,000	55,000
37196	Water Tap Fees	31,070	91,726	65,000	65,000	45,000
37199	Miscellaneous-Water	30,961	31,373	32,500	32,500	35,000
37211	Sewer Chg/Inside Residential	884,316	911,321	900,000	900,000	985,000
37212	Sewer Chg/Inside Commercial	638,265	636,392	640,200	640,200	640,200
37213	Sewer Chg/Inside Industrial	264,258	255,361	253,000	253,000	248,000
37214	Sewer Chg/Outside Residential	4,344	5,650	5,500	5,500	6,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited	Audited	Audited	Audited	Original Budget	Original Budget	Estimated Budget	Estimated Budget	Approved Budget	Approved Budget
37215	Sewer Chg/Outside Commercial	46,988	96,326	87,500	87,500	120,000					
37216	Sewer Chg/Outside Industrial	468,396	462,025	486,500	486,500	430,000					
37241	Hillsville Sewer-Unbilled	15,860	-	16,250	16,250	10,000					
37295	Pretreatment Fees	64,572	73,710	72,500	72,500	72,500					
37296	Sewer Tap Fees	15,900	13,966	10,000	10,000	10,000					
	Total Other Revenues	\$ 5,860,521	\$ 6,001,158	\$ 6,003,250	\$ 6,003,250	\$ 6,085,500					
	Total Revenues	\$ 6,040,096	\$ 6,330,506	\$ 6,491,650	\$ 6,491,650	\$ 6,400,900					
	<u>Expenses</u>										
52113	<u>Purification</u>										
	<u>Contractual Services</u>										
241	Electric	\$ 77,439	\$ 75,743	\$ 66,000	\$ 66,000	\$ 71,000					
245	Telephone and Telegraph	11,272	12,729	12,800	12,800	7,250					
	Total Contractual Services	\$ 88,711	\$ 88,472	\$ 78,800	\$ 78,800	\$ 78,250					
	<u>Supplies</u>										
353	Water Purchased for Resale	\$ 1,179,665	\$ 1,170,525	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000					
	Total Supplies	\$ 1,179,665	\$ 1,170,525	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000					
	<u>Fixed Charges</u>										
541	Provision for Depreciation	\$ 316,095	\$ 329,760	\$ 283,000	\$ 283,000	\$ 283,000					
	Total Fixed Charges	\$ 316,095	\$ 329,760	\$ 283,000	\$ 283,000	\$ 283,000					
	Total Purification	\$ 1,584,471	\$ 1,588,757	\$ 1,461,800	\$ 1,461,800	\$ 1,461,250					
52115	<u>Shop and Maintenance</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 832,553	\$ 830,799	\$ 919,640	\$ 919,640	\$ 960,125					
113	Salaries - Overtime	42,780	48,258	50,000	50,000	85,500					
130	Accrued Benefits	7,957	392	15,000	15,000	30,000					
141	OASI Employers Share	65,061	62,768	74,500	74,500	80,000					
142	Employee Health Insurance	251,507	161,384	156,000	156,000	163,000					
143	Retirement - ING	24,179	19,934	29,000	29,000	21,000					
143.001	Retirement - TCRS	-	18,797	26,000	26,000	44,000					
144	Employee Dental Insurance	13,010	11,636	-	-	-					
145	Employee Life Insurance	1,737	1,412	1,600	1,600	1,600					
146	Worker's Compensation	22,272	20,943	21,500	21,500	21,500					
147	Unemployment Insurance	1,211	1,084	1,500	1,500	1,500					
148	Education/Training/Travel/ Lodging	240	555	3,800	3,800	6,500					
149	Other Employee Benefits	-	71,531	50,000	50,000	5,000					
	Total Personnel	\$ 1,262,507	\$ 1,249,493	\$ 1,348,540	\$ 1,348,540	\$ 1,419,725					
	<u>Contractual Services</u>										
241	Electric	\$ 3,825	\$ 4,607	\$ 4,200	\$ 4,200	\$ 4,700					

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
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**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited	Audited	Audited	Audited	Original Budget	Original Budget	Estimated Budget	Estimated Budget	Approved Budget	Approved Budget
245	Telephone and Telegraph	2,468	2,644	2,560	2,560	2,560	2,560	2,560	2,560	2,000	
249	Other Utility Services	-	616	250	250	250	250	250	250	250	
254	Architectural/Engineering Services	30,691	16,173	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
259	Other Professional Services	42,687	25,718	17,500	17,500	17,500	17,500	17,500	17,500	18,000	
261	Repair & Maintenance - Motor Vehicle	13,435	20,135	18,500	18,500	18,500	18,500	18,500	18,500	23,550	
262	Repair & Maintenance - Other Machine	27,557	36,883	32,500	32,500	32,500	32,500	32,500	32,500	32,500	
265	Repair & Maintenance - Grounds	637	1,283	2,000	2,000	2,000	2,000	2,000	2,000	2,500	
266	Repair & Maintenance - Buildings	2,107	730	2,000	2,000	2,000	2,000	2,000	2,000	5,000	
269.1	Repair & Maintenance - Water Lines	98,416	96,262	125,000	125,000	125,000	125,000	125,000	125,000	130,500	
269.2	Repair & Maintenance - Sewer Lines	28,737	23,320	30,000	30,000	30,000	30,000	30,000	30,000	35,500	
269.3	Radio Equipment Upgrades	-	-	-	-	-	-	-	-	50,000	
	<b>Total Contractual Services</b>	<b>\$ 250,560</b>	<b>\$ 228,371</b>	<b>\$ 240,510</b>	<b>\$ 240,510</b>	<b>\$ 240,510</b>	<b>\$ 240,510</b>	<b>\$ 240,510</b>	<b>\$ 240,510</b>	<b>\$ 310,500</b>	
	<b><u>Supplies</u></b>										
312	Small items of Equipment	\$ 4,110	\$ 8,280	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
324	Household & Janitorial Supplies	215	809	900	900	900	900	900	900	1,000	
326	Clothing and Uniforms	1,266	754	18,900	18,900	18,900	18,900	18,900	18,900	18,500	
328	Educational Supplies	-	15	250	250	250	250	250	250	250	
329	Other Operating Supplies	4,863	4,457	4,675	4,675	4,675	4,675	4,675	4,675	4,600	
331	Gas, Oil, Diesel Fuel and Grease	30,908	20,294	35,500	35,500	35,500	35,500	35,500	35,500	35,500	
338	Repair Parts - Water/Sewer Lines	8,977	37,016	10,500	10,500	10,500	10,500	10,500	10,500	-	
	<b>Total Supplies</b>	<b>\$ 50,339</b>	<b>\$ 71,625</b>	<b>\$ 74,725</b>	<b>\$ 74,725</b>	<b>\$ 74,725</b>	<b>\$ 74,725</b>	<b>\$ 74,725</b>	<b>\$ 74,725</b>	<b>\$ 63,850</b>	
	<b><u>Fixed Charges</u></b>										
511	General Liability Insurance	\$ 11,198	\$ 11,599	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	
533	Machinery and Equipment - Copier	416	468	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
541	Provision for Depreciation	15,258	29,235	37,000	37,000	37,000	37,000	37,000	37,000	37,000	
564	State-Annual Maintenance	9,775	12,918	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
	<b>Total Fixed Charges</b>	<b>\$ 36,647</b>	<b>\$ 54,220</b>	<b>\$ 69,075</b>	<b>\$ 69,075</b>	<b>\$ 69,075</b>	<b>\$ 69,075</b>	<b>\$ 69,075</b>	<b>\$ 69,075</b>	<b>\$ 69,075</b>	
	<b><u>Capital Outlay</u></b>										
943	Vehicles	\$ -	\$ 3,200	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 20,000	
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 3,200</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 20,000</b>	
	<b>Total Shop and Maintenance</b>	<b>\$ 1,600,053</b>	<b>\$ 1,606,909</b>	<b>\$ 1,741,850</b>	<b>\$ 1,741,850</b>	<b>\$ 1,741,850</b>	<b>\$ 1,741,850</b>	<b>\$ 1,741,850</b>	<b>\$ 1,741,850</b>	<b>\$ 1,883,150</b>	
52116	<b><u>Customer Accounts &amp; Collections</u></b>										
	<b><u>Personnel</u></b>										
111	Regular Employee Salaries	\$ 135,425	\$ 140,465	\$ 144,585	\$ 144,585	\$ 144,585	\$ 144,585	\$ 144,585	\$ 144,585	\$ 150,500	
113	Salaries - Overtime	176	1,979	1,750	1,750	1,750	1,750	1,750	1,750	1,750	
130	Accrued Benefits	1,224	60	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
141	OASI Employers Share	10,123	10,175	11,500	11,500	11,500	11,500	11,500	11,500	11,700	
142	Employee Insurance	47,441	30,717	33,000	33,000	33,000	33,000	33,000	33,000	36,000	
143	Retirement - ING	7,433	7,720	7,900	7,900	7,900	7,900	7,900	7,900	8,100	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
143.001	Retirement - TCRS	1,535		1,168		1,900		1,900		1,900	
144	Dental Insurance	2,448		2,324		-		-		-	
145	Death Benefit Plans	302		245		330		330		330	
146	Worker's Compensation	236		233		2,000		2,000		2,000	
147	Unemployment Insurance	288		224		500		500		500	
148	Education	4,138		537		1,700		1,700		1,700	
	<b>Total Personnel</b>	<b>\$ 210,769</b>	<b>\$</b>	<b>195,847</b>	<b>\$</b>	<b>207,665</b>	<b>\$</b>	<b>207,665</b>	<b>\$</b>	<b>216,980</b>	
	<b><u>Contractual Services</u></b>										
211	Postage	\$ 27,649	\$	32,382	\$	26,700	\$	26,700	\$	26,700	
221	Printing, Duplicating, and Typing	6,333		4,628		6,000		6,000		6,000	
231	Publication Formal/Legal Notices	1,287		-		500		500		500	
235	Membership, Registration and Tuition	-		-		1,000		1,000		1,000	
239	Dues and Subscriptions	-		-		-		-		-	
245	Telephone and Telegraph	475		501		550		550		550	
249	Other Utility Services	5,819		5,623		4,500		4,500		4,500	
252	Legal Services	-		-		1,000		1,000		1,000	
253	Accounting/Auditing Services	8,100		5,640		8,500		8,500		8,500	
254	Architectural/Engineering Services	270		-		250		250		-	
255	Data Processing Support	8,125		12,078		8,000		8,000		9,500	
256	Consultant's Services	-		-		250		250		-	
259	Other Professional Services	1,827		2,690		2,000		2,000		2,000	
263	Repair and Maintenance - Furniture	204		4,498		1,000		1,000		1,000	
267	Repair and Maintenance - Computer E	3,010		3,289		3,500		3,500		3,500	
	<b>Total Contractual Services</b>	<b>\$ 63,099</b>	<b>\$</b>	<b>71,329</b>	<b>\$</b>	<b>63,750</b>	<b>\$</b>	<b>63,750</b>	<b>\$</b>	<b>64,750</b>	
	<b><u>Supplies</u></b>										
311	Office Supplies	\$ 2,236	\$	2,866	\$	2,500	\$	2,500	\$	2,500	
312	Small Items of Equipment	165		1,314		1,500		1,500		1,500	
319	Other Supplies and Materials	-		9		100		100		-	
324	Household & Janitorial Supplies	-		-		100		100		-	
326	Clothing and Uniforms	-		-		-		-		900	
331	Gas, Oil, Diesel Fuel and Grease	7,608		5,124		5,000		5,000		5,000	
	<b>Total Supplies</b>	<b>\$ 10,009</b>	<b>\$</b>	<b>9,313</b>	<b>\$</b>	<b>9,200</b>	<b>\$</b>	<b>9,200</b>	<b>\$</b>	<b>9,900</b>	
	<b><u>Fixed Charges</u></b>										
511	General Liability Insurance	\$ 1,244	\$	1,289	\$	2,000	\$	2,000	\$	2,000	
512	Professional Liability/Surety Bond	300		300		300		300		300	
521	Building Insurance	-		-		500		500		500	
522	Vehicle Insurance	-		-		5,500		5,500		5,500	
533	Machinery & Equip-Copier	108		-		500		500		500	
541	Provision for Depreciation	3,660		3,660		8,000		8,000		8,000	
	<b>Total Fixed Charges</b>	<b>\$ 5,312</b>	<b>\$</b>	<b>5,249</b>	<b>\$</b>	<b>16,800</b>	<b>\$</b>	<b>16,800</b>	<b>\$</b>	<b>16,800</b>	
	<b><u>Debt Service</u></b>										



**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
693	Amortization of Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	-	-	-	-	-	-	-	-	-	-
	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b><u>Grants, Contributions and Other</u></b>										
741	Bad Debt Expense	\$ 7,352	\$ 4,549	\$ 7,900	\$ 7,900	\$ 7,900	\$ 7,900	\$ 7,900	\$ 7,900	\$ 7,900	\$ 7,900
	<b>Total Grants, Contributions and Other</b>	<b>\$ 7,352</b>	<b>\$ 4,549</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>
	<b><u>Capital Outlay</u></b>										
943	Water Vehicles	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
947	Office Machinery and Equipment	-	626	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 626</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 1,000</b>
	<b>Total Customer Accounts and Collector</b>	<b>\$ 296,541</b>	<b>\$ 286,913</b>	<b>\$ 311,315</b>	<b>\$ 311,315</b>	<b>\$ 311,315</b>	<b>\$ 311,315</b>	<b>\$ 311,315</b>	<b>\$ 311,315</b>	<b>\$ 311,315</b>	<b>\$ 317,330</b>
52213	<b><u>Sewer Treatment and Disposal</u></b>										
	<b><u>Personnel</u></b>										
111	Regular Employee Salaries	\$ 121,727	\$ 128,062	\$ 133,500	\$ 133,500	\$ 133,500	\$ 133,500	\$ 133,500	\$ 133,500	\$ 133,500	\$ 139,000
113	Salaries - Overtime	14,902	14,067	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
130	Accrued Benefits	2,449	121	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
141	OASI Employers Share	10,178	10,408	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,800
142	Employee Health Insurance	41,807	26,712	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500
143	Retirement - ING	9,543	10,014	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
143.001	Retirement - TCRS	13,909	-	-	-	-	-	-	-	-	-
144	Employee Dental Insurance	2,281	2,104	-	-	-	-	-	-	-	-
145	Employee Life Insurance	255	207	255	255	255	255	255	255	255	255
146	Worker's Compensation Insurance	2,662	3,019	3,067	3,067	3,067	3,067	3,067	3,067	3,067	5,000
147	Unemployment Insurance	162	144	450	450	450	450	450	450	450	450
148	Education and Training	1,787	905	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
	<b>Total Personnel</b>	<b>\$ 221,662</b>	<b>\$ 195,763</b>	<b>\$ 207,222</b>	<b>\$ 207,222</b>	<b>\$ 207,222</b>	<b>\$ 207,222</b>	<b>\$ 207,222</b>	<b>\$ 207,222</b>	<b>\$ 207,222</b>	<b>\$ 214,955</b>
	<b><u>Contractual Services</u></b>										
239	Dues and Subscriptions	\$ 45	\$ -	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ -
241	Electric	305,514	275,024	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000
245	Telephone	1,977	1,991	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,000
262	Repair & Maint - Other Machinery	35,671	50,851	50,000	50,000	50,000	50,000	50,000	50,000	50,000	55,000
	<b>Total Contractual Services</b>	<b>\$ 343,207</b>	<b>\$ 327,866</b>	<b>\$ 317,075</b>	<b>\$ 317,075</b>	<b>\$ 317,075</b>	<b>\$ 317,075</b>	<b>\$ 317,075</b>	<b>\$ 317,075</b>	<b>\$ 317,075</b>	<b>\$ 321,000</b>
	<b><u>Supplies</u></b>										
312	Small Items of Equipment	\$ 15	\$ 1,355	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
322	Chemical, Lab and Medical Supplies	\$ 34,029	\$ 31,579	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 39,000
326	Clothing and Uniforms	-	60	-	-	-	-	-	-	-	900
329	Other Operating Supplies	-	83	150	150	150	150	150	150	150	150
331	Gas, Oil, Diesel Fuel and Grease	6,509	4,993	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
362	Wastewater Pretreatment	33,631	29,426	25,500	25,500	25,500	25,500	25,500	25,500	25,500	25,500

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
	Total Supplies	\$ 74,184	\$ 67,496	\$ 71,650	\$ 71,650	\$ 73,550
	<u>Fixed Charges</u>					
511	General Liability Insurance - Sewer	\$ 18,664	\$ 19,332	\$ 32,000	\$ 32,000	\$ 32,000
541	Provision for Depreciation	1,031,644	1,030,229	1,060,000	1,060,000	1,060,000
564	State-Annual Maintenance Fee	9,156	11,846	12,500	12,500	13,250
566	State Sanitary Survey Fees	-	-	8,500	8,500	8,500
	Total Fixed Charges	\$ 1,059,464	\$ 1,061,407	\$ 1,113,000	\$ 1,113,000	\$ 1,113,750
	<u>Capital Outlay</u>					
943	Sewer Vehicles	\$ -	\$ 1,298	\$ 3,500	\$ 3,500	\$ -
	Total Capital Outlay	\$ -	\$ 1,298	\$ 3,500	\$ 3,500	\$ -
	Total Sewer Treatment and Disposal	\$ 1,698,517	\$ 1,653,830	\$ 1,712,447	\$ 1,712,447	\$ 1,723,255
52218	<u>Mechanical Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 67,488	\$ 76,419	\$ 79,000	\$ 79,000	\$ 83,000
113	Salaries - Overtime	14,908	17,738	15,000	15,000	15,000
130	Accrued Benefits	1,046	30	5,861	5,861	5,861
141	OASI Employers Share	6,157	6,983	7,300	7,300	7,500
142	Employee Health Insurance	19,172	10,839	25,000	25,000	16,000
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	2,465	3,419	5,000	5,000	5,200
144	Employee Dental Insurance	972	1,103	-	-	-
145	Employee Life Insurance	153	138	160	160	160
146	Worker's Compensation	-	-	150	150	150
147	Unemployment Insurance	162	96	400	400	400
	Total Personnel	\$ 112,523	\$ 116,765	\$ 137,871	\$ 137,871	\$ 133,271
	<u>Contractual Services</u>					
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	-	-	600
329	Other Operating Supplies	2,606	1,732	3,000	3,000	3,000
331	Gas, Oil, Diesel Fuel and Grease	828	1,417	1,500	1,500	1,500
	Total Contractual Services	\$ 3,434	\$ 3,149	\$ 4,500	\$ 4,500	\$ 5,100
	<u>Fixed Charges</u>					
541	Provision for Depreciation	\$ 2,205	\$ 2,205	\$ 3,000	\$ 3,000	\$ 3,000
	Total Fixed Charges	\$ 2,205	\$ 2,205	\$ 3,000	\$ 3,000	\$ 3,000
	Total Mechanical Maintenance	\$ 118,162	\$ 122,119	\$ 145,371	\$ 145,371	\$ 141,371
49100	<u>Debt Service</u>					
630	Bond Interest	\$ 509,116	\$ 453,910	\$ 309,445	\$ 309,445	\$ 309,445
49200						
650	SRF -Base Loan Interest	-	-	123,242	123,242	123,242

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-1

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
664	USDA Loan Interest-Water Tank	19,450	13,951	12,982	12,982	12,982
665	USDA Loan Interest	38,569	37,928	37,278	37,278	37,278
700	Bond Issuance Costs	-	-	-	-	-
49501						
691	Bank Service Charges	921	1,013	2,000	2,000	2,000
	Total Debt Service	\$ 568,056	\$ 506,802	\$ 484,947	\$ 484,947	\$ 484,947
	Total Expenses	\$ 5,865,800	\$ 5,765,330	\$ 5,857,730	\$ 5,857,730	\$ 6,011,303
	Revenues Over (Under) Expenses	\$ 174,296	\$ 565,176	\$ 633,920	\$ 633,920	\$ 389,597
	Convert to Cash Basis:					
	Principal Payments	(819,602)	(1,006,387)	(871,472)	(871,472)	(895,543)
	Depreciation	1,368,862	1,395,089	1,391,000	1,391,000	1,391,000
	Total Conversion to Cash Basis	723,556	953,878	1,153,448	1,153,448	885,054
	Estimated Beginning Net Assets July 1	\$ 19,974,720	\$ 20,206,144	20,958,768	20,958,768	21,592,688
	Restatement	57,128	187,448			
	Estimated Ending Net Assets June 30	\$ 20,206,144	\$ 20,958,768	\$ 21,592,688	\$ 21,592,688	\$ 21,982,285

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-2

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Future Bond Requirements**  
**For the Fiscal Year Ending June 30, 2018**

	<u>2014 REFUNDING</u>			Total Bond Requirements
	\$825,000 Refunding Series 2006	\$5,215,000 Fixed Rate Bonds Series Z-1-A	\$5,620,000 Fixed Rate Bonds Series 2010	
<u>Principal Requirements</u>				
2017-2018	15,000.00	460,000.00	20,000.00	495,000.00
2018-2019	20,000.00	475,000.00	20,000.00	515,000.00
2019-2020	20,000.00	495,000.00	20,000.00	535,000.00
2020-2021	20,000.00	-	595,000.00	615,000.00
2021-2022	20,000.00	-	615,000.00	635,000.00
2022-2023	20,000.00	-	625,000.00	645,000.00
2023-2024	20,000.00	-	670,000.00	690,000.00
2024-2025	20,000.00	-	685,000.00	705,000.00
2025-2026	25,000.00	-	705,000.00	730,000.00
2026-2027	25,000.00	-	745,000.00	770,000.00
2027-2028	25,000.00	-	785,000.00	810,000.00
2028-2029	25,000.00	-	-	25,000.00
2029-2030	30,000.00	-	-	30,000.00
2030-2031	30,000.00	-	-	30,000.00
2031-2032	30,000.00	-	-	30,000.00
2032-2033	30,000.00	-	-	30,000.00
2033-2034	35,000.00	-	-	35,000.00
2034-2035	35,000.00	-	-	35,000.00
2035-2036	35,000.00	-	-	35,000.00
2036-2037	35,000.00	-	-	35,000.00
2037-2038	40,000.00	-	-	40,000.00
2038-2039	40,000.00	-	-	40,000.00
2039-2040	50,000.00	-	-	50,000.00
Total Principal Requirements	645,000.00	1,430,000.00	5,485,000.00	7,560,000.00
<u>Interest Requirements</u>				
2017-2018	26,738.75	57,200.00	206,600.00	290,538.75
2018-2019	26,077.50	38,800.00	206,050.00	270,927.50
2019-2020	25,312.50	19,800.00	205,450.00	250,562.50
2020-2021	24,537.50	-	204,800.00	229,337.50
2021-2022	23,747.50	-	185,462.50	209,210.00
2022-2023	22,947.50	-	165,475.00	188,422.50
2023-2024	22,147.50	-	143,600.00	165,747.50
2024-2025	21,347.50	-	116,800.00	138,147.50
2025-2026	20,447.50	-	89,400.00	109,847.50
2026-2027	19,447.50	-	61,200.00	80,647.50
2027-2028	18,435.00	-	31,400.00	49,835.00
2028-2029	17,410.00	-	-	17,410.00
2029-2030	16,282.50	-	-	16,282.50
2030-2031	15,052.50	-	-	15,052.50
2031-2032	13,781.25	-	-	13,781.25
2032-2033	12,468.75	-	-	12,468.75
2033-2034	11,046.88	-	-	11,046.88
2034-2035	9,515.63	-	-	9,515.63
2035-2036	7,984.38	-	-	7,984.38
2036-2037	6,453.13	-	-	6,453.13
2037-2038	4,812.50	-	-	4,812.50
2038-2039	3,062.50	-	-	3,062.50

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-2

2039-2040	1,093.75	-	-	1,093.75
Total Interest Requirements	370,150.02	115,800.00	1,616,237.50	2,102,187.52
Total Debt Requirements	1,015,150.02	1,545,800.00	7,101,237.50	9,662,187.52

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-3

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**WWTP Loans**  
**For the Fiscal Year Ending June 30, 2018**

	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>			
2017-2018	22,893.76	346,285.20	369,178.96
2018-2019	23,590.09	353,839.20	377,429.29
2019-2020	24,307.61	361,557.60	385,865.21
2020-2021	25,046.96	369,445.20	394,492.16
2021-2022	25,808.78	377,504.40	403,313.18
2022-2023	26,593.78	385,740.00	412,333.78
2023-2024	27,402.65	394,154.40	421,557.05
2024-2025	28,236.13	402,753.60	430,989.73
2025-2026	29,094.94	411,540.00	440,634.94
2026-2027	29,979.92	420,517.20	450,497.12
2027-2028	30,891.78	429,691.20	460,582.98
2028-2029	31,831.39	439,064.40	470,895.79
2029-2030	32,799.57	448,642.80	481,442.37
2030-2031	33,797.19	381,334.20	415,131.39
2031-2032	34,825.16	-	34,825.16
2032-2033	35,884.40	-	35,884.40
2033-2034	36,975.85	-	36,975.85
2034-2035	38,100.52	-	38,100.52
2035-2036	39,259.38	-	39,259.38
2036-2037	40,453.49	-	40,453.49
2037-2038	41,683.94	-	41,683.94
2038-2039	42,951.77	-	42,951.77
2039-2040	44,258.21	-	44,258.21
2040-2041	45,604.36	-	45,604.36
2041-2042	46,991.46	-	46,991.46
2042-2043	48,420.74	-	48,420.74
2043-2044	49,893.51	-	49,893.51
2044-2045	51,411.07	-	51,411.07
2045-2046	52,974.78	-	52,974.78
2046-2047	54,586.07	-	54,586.07
2047-2048	56,246.35	-	56,246.35
2048-2049	57,957.13	-	57,957.13
2049-2050	19,710.28	-	19,710.28
Total Principal Requirements	1,230,463.02	5,522,069.40	6,752,532.42
<b><u>Interest Requirements</u></b>			
2017-2018	36,601.34	115,848.47	152,449.81
2018-2019	35,905.03	108,293.93	144,198.96
2019-2020	35,283.52	100,574.59	135,858.11
2020-2021	34,448.22	92,686.86	127,135.08
2021-2022	33,686.41	84,627.06	118,313.47
2022-2023	32,901.43	76,391.44	109,292.87
2023-2024	32,180.02	67,976.14	100,156.16
2024-2025	31,259.12	59,377.28	90,636.40
2025-2026	30,400.30	50,590.81	80,991.11
2026-2027	29,515.37	41,612.67	71,128.04
2027-2028	28,681.37	32,438.68	61,120.05

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

Schedule G-3

2028-2029	27,663.95	23,064.58	50,728.53
2029-2030	26,695.77	13,485.94	40,181.71
2030-2031	25,698.17	3,778.56	29,476.73
2031-2032	24,737.23	-	24,737.23
2032-2033	23,611.02	-	23,611.02
2033-2034	22,519.59	-	22,519.59
2034-2035	21,394.97	-	21,394.97
2035-2036	20,290.87	-	20,290.87
2036-2037	19,042.03	-	19,042.03
2037-2038	17,811.61	-	17,811.61
2038-2039	16,543.82	-	16,543.82
2039-2040	15,278.39	-	15,278.39
2040-2041	13,891.28	-	13,891.28
2041-2042	12,504.23	-	12,504.23
2042-2043	11,074.98	-	11,074.98
2043-2044	9,627.71	-	9,627.71
2044-2045	8,084.73	-	8,084.73
2045-2046	6,521.05	-	6,521.05
2046-2047	4,909.80	-	4,909.80
2047-2048	3,257.50	-	3,257.50
2048-2049	1,538.81	-	1,538.81
2049-2050	123.69	-	123.69
Total Interest Requirements	<u>693,683.33</u>	<u>870,747.01</u>	<u>1,564,430.34</u>
Total Debt Requirements	<u>1,924,146.35</u>	<u>6,392,816.41</u>	<u>8,316,962.76</u>

Annual Budget  
For the Fiscal Year Ending June 30, 2018

City of Manchester, Tennessee

Water and Sewer Fund

Water Tank

For the Fiscal Year Ending June 30, 2018

	39 yrs USDA	Total Payments
\$943,000 - Loan	\$943,000	
	3.25%	
<u>Principal Requirements</u>		
2017-2018	31,364.46	31,364.46
2018-2019	32,399.11	32,399.11
2019-2020	33,467.92	33,467.92
2020-2021	34,571.97	34,571.97
2021-2022	35,712.46	35,712.46
2022-2023	36,890.55	36,890.55
2023-2024	38,107.51	38,107.51
2024-2025	39,364.63	39,364.63
2025-2026	40,663.20	40,663.20
2026-2027	42,004.60	42,004.60
2027-2028	18,346.32	18,346.32
Total Principal Requirements	382,892.73	382,892.73
<u>Interest Requirements</u>		
2017-2018	11,979.54	11,979.54
2018-2019	10,944.89	10,944.89
2019-2020	9,876.08	9,876.08
2020-2021	8,772.03	8,772.03
2021-2022	7,631.54	7,631.54
2022-2023	6,453.45	6,453.45
2023-2024	5,236.49	5,236.49
2024-2025	3,979.37	3,979.37
2025-2026	2,680.80	2,680.80
2026-2027	1,339.37	1,339.37
2027-2028	151.71	151.71
Total Interest Requirements	69,045.27	69,045.27
Total Debt Requirements	451,938.00	451,938.00



**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2017 to June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
40110	Current Property Taxes	\$ 2,234,125	\$ 2,326,772	\$ 2,225,000	\$ 2,350,000	\$ 2,225,000
40120	Trustee's Collections-Prior Year	82,194	75,116	75,000	68,900	75,000
	Bankruptcy	861	824	350	1,000	350
40130	Cir Clk/Master-Prior Year	35,622	39,620	31,000	29,000	31,000
40140	Interest & Penalty	23,152	28,041	25,000	20,732	25,000
40161	Payments in lieu of taxes-T.V.A.	146	149	150	152	150
40162	Payments-Utilities	2,352	2,585	2,200	48	2,200
40163	Payments in lieu of taxes - Other	741	1,460	700	739	700
40210	Local Option Sales Tax	1,684,408	1,672,520	1,375,000	1,400,000	1,435,000
40275	Mixed Drink Tax	-	-	2,000	-	2,000
40350	Telecommunications	708	723	600	655	600
	Total Local Taxes	<u>\$ 4,064,309</u>	<u>\$ 4,147,810</u>	<u>\$ 3,737,000</u>	<u>\$ 3,871,226</u>	<u>\$ 3,797,000</u>
<u>Licenses and Permits</u>						
41110	Marriage Licenses	\$ 543	\$ 685	\$ 750	\$ 535	\$ 650
	Total Licenses and Permits	<u>\$ 543</u>	<u>\$ 685</u>	<u>\$ 750</u>	<u>\$ 535</u>	<u>\$ 650</u>
<u>Charges for Current Services</u>						
43511	Tuition - Regular Day Students	\$ 20,325	\$ 22,868	\$ 22,000	\$ 19,800	\$ 22,000
43570	Receipts from Individual Schools	5,173	-	4,500	-	4,500
43581	Community Services - E.S.P.	125,802	122,411	132,500	127,600	132,500
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	<u>\$ 151,300</u>	<u>\$ 145,279</u>	<u>\$ 159,000</u>	<u>\$ 147,400</u>	<u>\$ 159,000</u>
<u>Other Local Revenues</u>						
44110	Interest Income	\$ 3,899	\$ 4,093	\$ 4,000	\$ 4,000	\$ 4,000
44120	Lease/Rentals	-	-	-	-	-
44130	Sale of Materials and Supplies	433	-	-	96	-
44146	E-Rate Funding	7,168	4,673	4,000	-	-
44170	Miscellaneous Refunds	20,871	58,957	250	16,000	16,000
44560	Damages Recovered from Indv.	2,844	-	500	500	500
44570	Cont. & Gifts	4,415	6,132	2,500	600	2,500
44590	Other	4,089	-	-	5,000	4,000
	Total Other Local Revenues	<u>\$ 43,719</u>	<u>\$ 73,855</u>	<u>\$ 11,250</u>	<u>\$ 26,196</u>	<u>\$ 27,000</u>
<u>State Education Funds</u>						
46511	Basic Education Program	\$ 6,060,000	\$ 6,236,110	\$ 6,520,000	\$ 6,802,000	\$ 7,059,000
46515	Early Childhood Ed. Program	277,456	277,456	271,677	277,456	277,456
46590	Other State Ed. Funds - Safe Schools	-	10,009	6,940	7,170	7,470
46590	Other State Education Funds CSH	-	-	81,000	81,000	81,000
46590	Other State Education FundsFRC	-	-	59,934	59,223	59,223
46590	Other State Education Funds-Technology	-	-	-	-	-
46590	Other State Education Funds	215,586	296,695	-	11,190	10,470
46595	Student Mgmt. System	-	-	-	-	-
46610	Regular Career Ladder	56,320	47,852	55,570	44,129	44,129

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City of Manchester, Tennessee  
General Purpose School Fund  
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Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
46612	Extended Career Ladder	21,445	-	-	-	-
	21st Century Grant	-	-	150,000	150,000	150,000
46630	Energy Efficient Grant	-	-	-	-	-
	<b>Total State Education Funds</b>	<b>\$ 6,630,807</b>	<b>\$ 6,868,122</b>	<b>\$ 7,145,121</b>	<b>\$ 7,432,168</b>	<b>\$ 7,688,748</b>
<u>Other State Revenues</u>						
46840	Alcoholic Beverage Tax	\$ 2,802	\$ 1,163	\$ 1,000	\$ 1,010	\$ 1,000
	<b>Total Other State Revenues</b>	<b>\$ 2,802</b>	<b>\$ 1,163</b>	<b>\$ 1,000</b>	<b>\$ 1,010</b>	<b>\$ 1,000</b>
<u>Federal Government</u>						
47131	Vocational Basic Grant	\$ -	\$ -	\$ -	\$ -	\$ -
47143	Special Ed. - Excess Cost Funds	30,364	34,244	34,000	23,692	23,000
47145	Special Ed.P/S-Excess Cost Funds	16,675	-	16,000	-	16,000
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-
47990	TAP Grant	503,969	608,791	741,224	664,000	435,000
	<b>Total Federal Government</b>	<b>\$ 551,008</b>	<b>\$ 643,035</b>	<b>\$ 791,224</b>	<b>\$ 687,692</b>	<b>\$ 474,000</b>
	<b>Total Revenues</b>	<b>\$ 11,444,488</b>	<b>\$ 11,879,949</b>	<b>\$ 11,845,345</b>	<b>\$ 12,166,227</b>	<b>\$ 12,147,398</b>
<u>Other Sources</u>						
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-
49810	City General Fund Transfers	1,678,467	1,678,467	1,678,467	1,678,467	1,678,467
	Request for Liquor by Drink Tax from City	-	-	-	-	-
	<b>Total Other Sources</b>	<b>\$ 1,678,467</b>	<b>\$ 1,678,467</b>	<b>\$ 1,678,467</b>	<b>\$ 1,678,467</b>	<b>\$ 1,678,467</b>
	<b>Total Revenues and Other Sources</b>	<b>\$ 13,122,955</b>	<b>\$ 13,558,416</b>	<b>\$ 13,523,812</b>	<b>\$ 13,844,694</b>	<b>\$ 13,825,865</b>
<u>Expenditures and Other Uses</u>						
71000	<u>Instructional Expenditures</u>					
71100	<u>Regular Instruction Program</u>					
116	Teachers	\$ 4,587,466	\$ 4,360,701	\$ 4,025,563	\$ 3,988,250	\$ 4,158,889
116	Teachers-TAP Performance	-	-	265,800	283,509	300,000
116	Teachers-AugN Mentor Aug	-	-	45,000	45,000	13,500
116	Teachers-AugS Master Aug	-	-	58,500	67,540	20,000
116	Teachers-TAPS Master Sal	-	-	220,344	220,344	173,525
	Teachers-CCLM	-	-	-	-	-
117	Career Ladder Program	25,426	22,599	23,000	22,166	23,000
127	Extended Career Ladder	10,000	8,000	-	-	-
128	Homebound	-	-	5,000	-	5,000
162	Clerical Personnel	151,232	100,041	102,441	107,014	107,116
163	Educational Assistants	236,983	175,472	181,950	187,481	185,776
	Educational Assistants-CCLE	-	-	-	-	-
188	Bonus Payments	16,565	-	-	-	-
189	Other Salaries	-	33,120	40,000	38,030	40,800
195	Certified Substitute Teachers	56,307	34,160	45,000	34,000	45,000
198	Non-Cert. Substitute Teachers	64,523	70,910	80,000	53,640	80,000

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**City of Manchester, Tennessee**  
**General Purpose School Fund**  
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<b>Account</b>		<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Audited</b>	<b>Original</b>	<b>Estimated</b>	<b>Approved</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
198	Non-Cert. Substitute Teachers-TAP	-	-	2,250	-	-
201	Social Security	303,507	285,297	292,422	261,986	288,026
201	Social Security-AUGN	-	-	6,627	4,060	1,240
201	Social Security-AUGS	-	-	3,580	2,663	837
201	Social Security-TAP	-	-	18,671	17,019	18,600
201	Social Security-TAPS	-	-	13,662	13,212	12,836
	Social Security-CCLE	-	-	-	-	-
	Social Security-CCLM	-	-	-	-	-
204	State Retirement	412,266	399,106	365,000	369,723	404,377
204	State Retirement-AUGN	-	-	7,415	6,106	1,816
204	State Retirement-AUGS	-	-	6,068	4,068	1,226
204	State Retirement TAP	-	-	24,028	25,626	27,240
204	State Retirement TAPS	-	-	19,919	19,919	18,798
	State Retirement CCLM	-	-	-	-	-
203	Life Insurance	2,998	3,246	3,794	2,987	3,500
203	Life Insurance TAPS	-	-	144	136	144
203	Life Insurance TAP	-	-	-	-	-
207	Medical Insurance	838,446	676,295	828,881	730,440	806,106
207	Medical Insurance TAPS	-	-	28,349	30,375	21,324
207	Medical Insurance TAP	-	-	-	-	-
208	Dental Insurance	41,475	38,778	43,000	36,215	41,432
208	Dental Insurance TAPS	-	-	1,683	1,738	1,500
208	Dental Insurance TAP	-	-	-	-	-
210	Unemployment Compensation	6,936	6,225	12,000	6,900	8,216
210	Unemployment Compensation-AUGN	-	-	3,000	62	100
210	Unemployment Compensation-TAPS	-	-	2,552	164	400
210	Unemployment Compensation TAP	-	-	6,000	-	-
210	Unemployment Compensation AUGS	-	-	2,000	34	100
211	Local Retirement	14,822	8,919	10,000	8,385	10,000
212	Empl. Medicare Liability	71,137	66,433	65,353	61,272	67,362
212	Empl. Medicare Liability-AUGS	-	-	3,854	623	290
212	Empl. Medicare Liability TAP	-	-	5,198	3,980	4,350
212	Empl. Medicare Liability TAPS	-	-	3,194	3,090	2,898
212	Empl. Medicare Liability AUGN	-	-	2,848	950	196
	Empl. Medicare Liability CCLE	-	-	-	-	-
	Empl. Medicare Liability CCLM	-	-	-	-	-
299	Other Fringe Benefits	42,959	39,900	38,000	40,753	41,000
299	Other Fringe Benefits TAP	-	-	-	-	-
299	Other Fringe Benefits TAPS	-	-	2,000	2,065	1,500
336	Maintenance/repair of Equipment	6,587	-	1,500	1,500	1,500
350	Internet Connectivity	-	-	-	-	36,060
336	Maintenance/repair of Equipment-DPP	-	-	-	-	-
399	Other Contracted Services	208,014	130,451	87,000	95,174	55,000
399	Other Contracted Services-DPP	-	-	-	-	-
399	Other Contracted Services-RTI	-	-	-	-	-
399	Other Contracted Services-TAP	-	-	-	-	-
429	Instructional Supplies	70,801	61,911	83,000	83,000	121,000

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
429	Instructional Supplies-RTI	-	-	-	-	-
429	Instructional Supplies-TAP	-	-	-	-	-
429	Instructional Supplies-CCLE	-	-	-	-	-
429	Instructional Supplies-CCLM	-	-	-	-	-
430	Textbooks-Electronic	-	-	-	-	20,000
449	Textbooks	85,602	52,025	50,000	55,778	30,000
449	Textbooks-RTI	-	-	-	-	-
499	Other Supplies/Materials	10,224	4,818	5,000	5,000	4,000
499	Other Supplies/Materials-DPP	-	-	-	-	-
499	Other Supplies/Materials-TAP	-	-	-	-	-
599	Other Charges	12	-	100	20,000	-
722	Instructional Equipment	65,094	3,313	-	-	5,000
722	Instructional Equipment SpEd IPAD Minis	-	-	6,500	6,500	-
722	Instructional Equipment-DPP	-	-	-	-	-
722	Instructional Equipment-RTI	-	-	-	-	-
722	Instructional Equipment--TAP	-	-	-	-	-
	Total Regular Instruction Program	\$ 7,329,382	\$ 6,581,720	\$ 7,147,190	\$ 6,968,477	\$ 7,210,580
<b>71150 Alternative Instruction Program</b>						
116	Teachers	\$ 46,632	\$ 29,770	\$ 24,500	\$ 24,321	\$ 25,225
201	Social Security	2,891	1,107	1,519	1,508	1,564
204	State Retirement	4,216	1,433	2,215	2,199	2,291
206	Life Insurance	35	23	18	17	18
207	Medical Insurance	6,649	4,313	3,740	3,179	3,497
208	Dental Insurance	428	281	245	211	233
210	Unemployment Compensation	42	81	100	24	100
212	Employer Medicare	676	432	355	353	366
299	Other Fringe Benefits	369	325	250	250	250
	Total Alternative Instruction Program	\$ 61,938	\$ 37,765	\$ 32,942	\$ 32,062	\$ 33,544
<b>71200 Special Education Program</b>						
116	Teachers	\$ 657,452	\$ 558,601	\$ 578,830	\$ 558,749	\$ 623,270
117	Career Ladder Program	7,000	4,193	4,600	3,750	3,751
127	Career Ladder - Ext. Contracts	400	-	-	-	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	181,725	157,861	160,550	166,044	167,124
171	Speech Pathologist	137,662	134,719	137,448	139,739	142,726
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	30,781	31,212	31,758	31,758	32,891
189	Other Salaries-Sick	-	-	-	-	-
195	Certified Substitute Teachers	-	-	-	-	3,000
201	Social Security	59,219	51,792	56,617	52,269	60,311
204	State Retirement	76,719	64,646	69,000	63,731	83,895
206	Life Insurance	916	771	780	688	750
207	Medical Insurance	231,768	204,772	231,495	202,542	225,000
208	Dental Insurance	10,905	9,799	10,290	9,022	10,000
210	Unemployment Compensation	1,750	1,487	2,460	1,700	2,400

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Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
211	Local Retirement	6,314	6,296	6,325	6,374	6,600
212	Employer Medicare Liability	13,850	12,113	13,245	12,224	14,106
299	Other Fringe Benefits	7,922	7,625	9,240	7,683	7,700
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	47,669	45,961	-	-	-
429	Instructional Supplies	4,573	17,152	6,000	12,500	5,000
449	Textbooks	-	-	-	-	-
499	Other Supplies/Materials	587	-	-	15,341	11,000
599	Other Charges	154	2,057	3,000	3,000	3,000
725	Special Ed. Equipment	489	42,639	-	-	-
	<b>Total Special Education Program</b>	<b>\$ 1,477,855</b>	<b>\$ 1,353,696</b>	<b>\$ 1,321,638</b>	<b>\$ 1,287,114</b>	<b>\$ 1,402,524</b>
71300	<u>Vocational Education Program</u>					
116	Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	-	-	-	-	-
730	Instructional Equipment	-	-	-	-	-
	<b>Total Vocational Education Program</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ -
599	Other Charges	2,501	1,363	3,000	3,000	2,000
	<b>Total Student Body Education Program</b>	<b>\$ 19,501</b>	<b>\$ 18,363</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 2,000</b>
	<b>Total Instructional Expenditures</b>	<b>\$ 8,888,676</b>	<b>\$ 7,991,544</b>	<b>\$ 8,504,770</b>	<b>\$ 8,290,653</b>	<b>\$ 8,648,648</b>
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 73,582	\$ 73,582	\$ 73,582	\$ 73,582	\$ 75,616
117	Career Ladder Program	-	-	1,000	1,000	1,000
121	Data Processing Personnel	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	-	-	-	-	-
201	Social Security	4,298	4,298	4,370	4,353	4,750
204	State Retirement	6,652	6,652	6,755	6,743	6,957
206	Life Insurance	36	36	36	36	36
207	Medical Insurance	8,386	8,386	9,225	8,618	10,291
208	Dental Insurance	437	448	470	461	508
210	Unemployment Compensation	53	53	72	72	90
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,005	1,005	1,010	1,018	1,111
299	Other Fringe Benefits	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	1,974	540	3,500	1,000	3,500
399	Contracted Services	523	2,960	8,000	6,000	8,000

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
499	Other Supplies/Materials	-	506	1,000	700	1,000
524	In-service Staff Dev.	2,129	1,245	1,650	500	1,650
599	Other Charges	-	28	-	-	-
701	Equipment for Administration	1,945	-	1,500	1,500	1,500
	Total Attendance	\$ 101,520	\$ 100,239	\$ 112,670	\$ 106,083	\$ 116,509
72120	<u>Health Services</u>					
105	Supervisor/Director-CSH	\$ -	\$ 45,244	\$ 46,696	\$ 45,696	\$ 46,610
131	Medical Personnel	123,450	124,304	94,773	108,005	119,520
131	Medical Personnel CSH	-	-	15,318	17,087	8,882
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments-CSH	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	7,161	9,567	6,826	7,266	7,960
201	Social Security CSH	-	-	2,895	2,246	2,889
	State Retirement	4,185	6,594	9,955	4,246	11,556
204	State Retirement CSH	-	-	4,222	2,223	4,232
206	Life Insurance	108	144	108	99	108
206	Life Insurance CSH	-	-	36	30	36
207	Medical Insurance	18,672	29,875	20,108	17,066	20,108
207	Medical Insurance CSH	-	-	10,630	10,906	11,996
208	Dental Insurance	1,312	1,807	1,425	1,267	1,394
208	Dental Insurance CSH	-	-	421	384	465
210	Unemployment	162	216	200	223	400
210	Unemployment CSH	-	-	105	57	213
211	Local Retirement	3,040	3,043	3,300	3,074	3,354
212	Employer Medicare	1,675	2,238	1,597	1,700	1,862
212	Employer Medicare CSH	-	-	677	525	677
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies & Materials	1,288	1,642	2,000	2,600	2,500
499	Other Supplies & Materials CFG	-	-	-	5,000	-
524	In-service Staff Dev./CSH	-	-	-	-	5,000
524	In-service Staff Dev.	489	186	1,000	1,000	1,500
599	Other Charges	-	-	-	-	-
	Total Health Services	\$ 161,542	\$ 224,860	\$ 222,292	\$ 230,700	\$ 251,262
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ 4,083	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
123	Guidance Personnel	162,273	134,925	127,902	138,231	131,609
127	Extended Career Ladder	4,000	-	-	-	-
138	Pupil Personnel	6,237	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Social Security	10,171	8,015	7,995	8,247	8,222
204	State Retirement	15,964	12,288	11,653	12,587	12,041
206	Life Insurance	111	94	108	87	108
207	Medical Insurance	28,040	22,830	25,115	21,525	23,677
208	Dental Insurance	1,348	1,175	1,235	1,098	1,208

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
210	Unemployment Compensation	216	132	170	170	250
212	Employer Medicare Liability	2,379	1,875	1,870	1,930	1,923
299	Other Fringe Benefits	1,500	1,300	1,560	1,430	1,560
322	Evaluation and Testing	1,167	-	1,200	1,200	1,200
355	Travel	-	38	250	250	250
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	146	-	150	5,115	300
599	Other Charges	-	3,758	-	27,477	-
	Total Other Student Support	\$ 237,635	\$ 187,430	\$ 180,208	\$ 220,347	\$ 183,348
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ 195,160	\$ 102,580	\$ 55,000	\$ 55,000	\$ 80,000
105	Supervisor/Director - VPK	-	-	-	-	-
105	Supervisor/Director - CSH	-	-	-	-	-
117	Career Ladder Program	1,000	1,000	-	2,800	3,000
127	Extended Career Ladder Program	-	4,000	-	-	-
129	Librarians	148,223	158,450	159,966	169,966	164,873
138	Inst. Computer Personnel	-	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	-	-	-	-
195	Substitute Teachers-TAP	-	235	-	-	-
201	Social Security	19,519	15,933	15,540	13,204	15,369
201	Social Security-TAP	-	-	-	-	-
201	Social Security - CSH	-	-	-	-	-
204	State Retirement	28,775	23,690	15,000	14,552	22,507
204	State Retirement - CSH	-	-	-	-	-
206	Life Insurance	236	139	150	100	150
206	Life Insurance CSH	-	-	-	-	-
207	Medical Insurance	96,391	93,033	35,355	20,706	30,776
207	Medical Insurance - CSH	-	-	-	-	-
207	Medical Insurance-Retirees	-	-	62,000	66,330	62,000
208	Dental Insurance	2,867	1,804	1,975	1,267	1,900
208	Dental Insurance - CSH	-	-	-	-	-
210	Unemployment Compensation	384	212	235	235	700
210	Unemployment Compensation - CSH	-	-	-	-	-
210	Unemployment Compensation-TAP	-	-	-	-	-
212	Employer Medicare Liability	4,565	3,726	3,635	3,088	3,596
212	Employer Medicare Liability - CSH	-	-	-	-	-
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	2,734	2,000	2,000	2,000	3,500
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	-	-	-
355	Travel	3,236	1,497	2,500	1,500	2,500
355	Travel - Safe Schools Grant	-	-	-	-	-

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
355	Travel - CSH	-	-	-	-	-
	Travel - TAP	-	-	23,424	-	-
399	Other Contracted Services	2,100	3,000	-	-	-
	Other Contracted Services-SAFES	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
432	Library Books/Media	8,881	1,665	9,000	9,000	9,000
499	Other Supplies & Materials	3,098	1,405	1,000	500	1,000
499	Other Supplies & Materials-TAP	-	-	-	-	-
499	Other Supplies & Materials - CSH	-	-	-	-	-
	Other Supplies & Materials - CCLE	-	-	-	-	-
499	Other Supplies & Materials - SAFES	-	-	-	-	-
524	In-service/Staff Development	41,538	84,031	12,500	10,000	12,500
	In-service/Staff Development-CCLE	-	-	-	-	-
	In-service/Staff Development-CCLM	-	-	-	-	-
524	In-service/Staff Development-SAFES	-	-	-	-	-
524	In-service/Staff Development-TAP	-	-	34,900	50,000	-
599	Other Charges	173	-	-	-	-
	Adm. Equip. SAFES	-	-	-	-	-
701	Adm. Equip. CSH	-	-	-	-	-
790	Other Equipment	2,120	2,500	-	-	-
	Total Regular Instruction Program	\$ 561,000	\$ 500,900	\$ 434,180	\$ 420,248	\$ 413,371

**72220 Special Education Program**

105	Supervisor/Director	\$ 64,769	\$ 39,527	\$ 46,778	\$ 46,778	\$ 47,714
117	Career Ladder Program	5,000	2,000	2,000	2,000	2,000
124	Psychological Personnel	52,711	32,181	32,723	32,723	33,879
135	Assessment Personnel	60,690	60,690	60,690	60,690	61,904
162	Clerical Personnel	25,732	25,722	25,953	25,953	26,472
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	12,670	9,823	10,435	9,396	10,663
204	State Retirement	17,209	12,805	12,875	13,214	15,614
206	Life Insurance	108	104	125	100	125
207	Medical Insurance	27,143	24,320	27,840	21,936	24,130
208	Dental Insurance	1,312	1,302	1,250	1,230	1,353
210	Unemployment Compensation	189	139	150	150	300
211	Local Retirement	1,801	1,801	1,850	1,817	1,900
212	Employer Medicare Liability	2,963	2,297	2,441	2,391	2,494
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	1,500
307	Communication	1,052	1,348	-	-	-
336	Maintenance/repair of Equipment	305	-	400	400	400
355	Travel	1,354	44	2,500	1,000	2,500
399	Other Contracted Services	-	-	54,000	47,000	54,000
499	Other Supplies & Materials	491	404	500	500	500
524	In-service/Staff Development	795	5,210	3,000	5,127	4,000
599	Other Charges	-	-	-	-	-



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Account Number	Account Description	2014-2015		2015-2016		2016-2017		2016-2017		2017-2018	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
725	Special Ed. Equipment	-		-		-		-			22,000
	Total Special Education Program	\$ 277,794	\$	221,217	\$	287,010	\$	273,905	\$	313,448	
72230	<u>Vocational Education</u>										
355	Travel	\$ -	\$	-	\$	-	\$	-	\$	-	
524	In Service Development	-		-		-		-		-	
	Total Vocational Education	\$ -	\$	-	\$	-	\$	-	\$	-	
72310	<u>Board of Education</u>										
118	Secretary to Board	\$ 1,406	\$	1,406	\$	1,406	\$	1,406	\$	1,434	
189	Other Salaries and Wages	-		-		-		-		-	
201	Social Security	87		87		86		87		89	
206	Life Insurance	1		-		-		-		-	
207	Medical Insurance	179		-		-		-		-	
208	Dental Insurance	12		4		-		-		-	
210	Unemployment Compensation	1		1		2		2		4	
211	Local Retirement	98		33		98		82		101	
212	Employer Medicare Liability	20		20		20		20		21	
302	Advertising	184		-		-		-		-	
305	Audit Services	17,100		13,000		16,000		13,000		16,000	
308	Consultants	-		-		-		-		-	
320	Dues and Membership	8,797		14,976		8,500		8,500		8,500	
321	Engineering Services	-		-		-		-		-	
331	Legal Services	48,952		14,073		25,000		22,000		25,000	
332	Legal Notice Recording Fees	284		-		-		-		-	
349	Printing, Stationery and Forms	-		-		-		-		-	
351	Bd. of Ed. Rental Payments	46,242		-		-		-		-	
355	Travel	12,482		8,697		12,000		6,000		12,000	
	Other Contracted Svcs. TSBA Bd. P	2,625		-		-		-		-	
451	Uniforms	27		-		100		100		300	
506	Liability Insurance	14,297		15,000		15,000		15,000		15,000	
508	Premiums on Surety Bonds	733		775		775		775		775	
510	Trustee's Commission	58,020		66,473		60,000		62,000		60,000	
513	Worker's Compensation	72,270		69,328		75,000		73,848		75,000	
524	In-service Staff Development	8,741		6,243		9,000		9,000		9,000	
533	Criminal Investigation Fees	-		38		300		300		300	
534	Refund to Applicants-Investigation Fees	294		42		300		300		300	
599	Other Charges	11,837		3,384		6,500		7,608		7,000	
701	Admin Equipment	-		-		-		-		-	
	Total Board of Education	\$ 304,689	\$	213,580	\$	230,087	\$	220,028	\$	230,824	
72320	<u>Office of the Superintendent</u>										
101	Director of Schools	\$ 77,852	\$	-	\$	110,000	\$	110,000	\$	110,000	
117	Career Ladder Program	-		817		1,000		1,000		1,000	
161	Secretary	51,815		51,815		51,815		51,815		52,852	
188	Bonus Payments	-		-		-		-		-	
189	Other Salaries-Sick	-		-		-		-		-	

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
201	Social Security	7,807	3,213	10,095	10,232	10,159
204	State Retirement	8,124	-	13,662	10,397	13,779
206	Life Insurance	62	36	72	72	72
207	Medical Insurance	13,385	6,789	27,400	12,341	14,830
208	Dental Insurance	754	444	1,300	872	1,043
210	Unemployment Compensation	107	53	200	200	300
211	Local Retirement	3,627	3,627	3,800	3,627	3,881
212	Employer Medicare Liability	2,001	751	2,361	2,393	2,376
299	Other Fringe Benefits	12,361	-	-	500	500
307	Communication	10,229	11,190	16,500	15,000	15,000
320	Dues and Membership	4,769	3,613	4,800	4,800	5,000
336	Maintenance/Repairs to Equipment	-	-	-	-	-
348	Postal Charges	3,147	4,478	4,000	1,500	4,000
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	4,638	2,175	5,000	8,000	10,000
399	Other Contracted Services	6,243	568	-	-	-
435	Office Supplies	3,180	973	2,000	1,000	2,000
	Periodicals	387	-	-	-	-
524	In-service Staff Development	499	532	-	-	-
599	Other Charges	10	952	-	1,641	3,000
701	Administration Equipment	400	-	-	-	-
	Total Office of the Superintendent	211,397	92,026	254,005	235,390	\$ 249,792
72410	<u>Office of the Principal</u>					
104	Principals	\$ 226,648	\$ 213,934	\$ 213,615	\$ 213,615	\$ 217,888
104	Principals-TAP Performance	-	-	-	-	-
116	Teachers-TAP	-	500	-	-	-
117	Career Ladder Program	5,000	8,917	5,000	5,000	5,000
127	Extended Career Ladder	4,000	-	-	-	-
139	Assistant Principal	174,619	172,780	177,777	173,744	182,818
139	Assistant Principal-TAP Performance	-	-	-	-	-
161	Secretaries	106,989	102,849	104,623	104,623	108,080
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	30,232	29,625	31,066	29,126	31,855
201	Social Security-TAP	-	-	-	-	-
204	State Retirement	38,896	38,014	42,020	37,208	44,404
204	State Retirement-TAP	-	-	-	-	-
206	Life Insurance	325	324	350	315	350
207	Medical Insurance	85,530	81,800	95,000	82,404	91,000
208	Dental Insurance	3,947	4,000	4,500	4,030	4,450
210	Unemployment Compensation-TAP	-	525	-	-	-
210	Unemployment Compensation	489	-	650	574	800
211	Local Retirement	5,070	4,935	5,725	5,000	5,400
212	Employer Medicare Liability	7,070	6,928	7,269	6,812	7,450
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	3,016	3,000	3,000	3,000	3,000

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
307	Communication	8,639	46	-	-	-
317	Data Processing Services	2,284	567	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	343	-	-	-	-
355	Travel	1,806	1,584	2,500	1,700	2,500
399	Other Contracted Services	525	525	500	500	500
435	Office Supplies	1,573	656	1,200	1,200	1,200
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	460	480	1,000	1,000	1,000
599	Other Charges	137	2,014	-	-	-
701	Administration Equipment	-	-	-	-	-
	Total Office of the Principal	\$ 707,598	\$ 674,003	\$ 695,795	\$ 669,851	\$ 707,695
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 101,889	\$ 59,765	\$ 59,765	\$ 59,765	\$ 60,961
122	Purchasing Personnel	81,093	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	107,674	100,235	101,494	101,495	104,809
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	17,298	9,349	9,999	9,349	10,278
204	State Retirement	6,144	8,368	9,200	9,349	11,603
206	Life Insurance	161	108	108	108	108
207	Medical Insurance	31,416	25,476	28,024	26,661	29,327
208	Dental Insurance	1,996	1,345	1,480	1,381	1,519
210	Unemployment Compensation	268	186	215	215	300
211	Local Retirement	12,974	-	-	-	-
212	Employer Medicare Liability	4,045	2,186	2,338	2,186	2,404
299	Other Fringe Benefits	693	-	-	-	-
317	Data Processing Services	7,714	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	4,785	3,716	3,250	1,600	3,250
399	Other Contracted Services	-	12,570	9,500	11,365	14,000
411	Data Processing Supplies	1,393	344	-	-	-
499	Other Materials & Supplies	1,051	6,908	2,000	4,335	3,000
524	In-service/Staff Development	1,714	1,745	5,000	3,000	5,000
599	Other Charges	1,614	-	-	-	-
701	Administration Equipment	4,195	523	1,000	600	2,000
	Total Fiscal Services	\$ 388,117	\$ 232,824	\$ 233,373	\$ 231,409	\$ 248,559
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 238,258	\$ 224,868	\$ 230,685	\$ 220,000	\$ 209,067
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	14,030	13,186	14,305	13,000	12,963
204	State Retirement	6,331	4,822	6,400	6,687	14,635

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Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
206	Life Insurance	288	252	290	290	290
207	Medical Insurance	63,081	62,915	69,000	54,000	59,000
208	Dental Insurance	3,498	3,137	3,860	3,200	3,450
210	Unemployment Compensation	437	408	800	800	1,000
211	Local Retirement	6,202	6,085	7,470	4,300	6,000
212	Employer Medicare	3,281	3,084	3,335	3,100	3,032
329	Laundry Service/Uniforms	9,263	5,653	11,000	10,000	11,000
336	Maintenance/repair of Equipment	262	401	500	500	500
359	Disposal Fee	20,906	20,728	23,000	27,871	25,000
399	Contracted Services	-	-	-	-	-
410	Custodial Supplies	23,963	26,300	30,000	30,000	30,000
415	Electricity	322,313	277,666	339,000	330,000	330,000
434	Natural Gas	20,396	15,714	30,000	20,000	30,000
451	Uniforms	1,907	-	2,000	2,000	2,000
454	Water/Sewer	27,871	25,692	32,000	40,000	35,000
499	Other Supplies and Materials	322	-	550	550	550
501	Boiler Insurance	2,346	2,500	2,500	2,650	3,000
502	Building and Contents Insurance	42,741	41,680	42,000	42,000	42,000
599	Other Charges	15,426	26,113	21,500	21,500	21,500
720	Plant Operation Equipment	9,891	1,874	6,000	6,000	9,000
	Total Operation of Plant	\$ 833,013	\$ 763,078	\$ 876,195	\$ 838,448	\$ 848,987
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 178,207	\$ 143,666	\$ 141,535	\$ 143,620	\$ 196,426
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	10,307	8,292	8,775	8,200	12,178
204	State Retirement	9,320	7,458	9,910	7,600	13,750
206	Life Insurance	165	131	131	108	131
207	Medical Insurance	40,387	32,291	35,500	31,000	41,000
208	Dental Insurance	2,004	1,620	1,700	1,381	2,100
210	Unemployment Compensation	267	152	250	250	600
212	Employer Medicare Liability	2,410	1,939	2,055	2,000	2,849
307	Communication	1,761	463	800	1,012	1,000
335	Maintenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	121,436	98,718	85,000	88,000	90,000
335	Maintenance & Repairs/Buildings HVAC	-	-	47,500	30,000	55,000
336	Maintenance & Repairs/ Equipment	16,357	18,629	18,000	24,749	18,000
336	Maintenance & Repairs/ Equip. SAFES	-	2,406	-	-	-
338	Maintenance & Repairs/Vehicles	4,584	675	4,000	-	4,000
355	Travel	-	375	1,000	-	1,000
399	Other Contracted Services	1,064	1,127	1,075	1,672	2,000
425	Gasoline	4,525	376	3,000	1,000	3,000
426	Construction Materials	5,727	-	6,000	4,000	6,000
451	Uniforms	1,240	218	1,200	500	1,200
499	Other Supplies and Materials	8,579	2,237	6,000	4,000	6,000
511	Vehicle Insurance	2,500	2,750	2,750	2,750	2,750

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<b>Account</b>		<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Audited</b>	<b>Original Budget</b>	<b>Estimated Budget</b>	<b>Approved Budget</b>
524	In-service Staff Development	150	200	300	100	300
599	Other Charges	580	1,279	750	3,537	1,000
717	Maintenance Equipment	-	6,287	5,000	3,000	5,000
717	SAFES Equipment	-	-	-	-	-
	Total Maintenance of Plant	\$ 411,570	\$ 331,289	\$ 382,231	\$ 358,479	\$ 465,284
72710	<u>Transportation</u>					
146	Bus Drivers	\$ 5,101	\$ 6,985	\$ 7,500	\$ 5,500	\$ 8,000
201	Social Security	232	304	465	187	496
204	State Retirement	190	256	425	158	560
207	Health Insurance	-	-	-	-	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	12	21	30	15	40
212	Employer Medicare Liability	74	101	110	80	116
338	Maintenance/repair of Vehicles	8,012	5,052	7,000	6,500	7,000
399	Other Contracted Services	1,000	1,127	1,000	1,000	1,000
412	Diesel Fuel	6,431	1,812	6,500	6,500	7,000
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	10,696	11,000	11,000	11,000	11,000
599	Other Charges	1,169	707	500	300	500
	Total Transportation	\$ 32,917	\$ 27,365	\$ 34,530	\$ 31,240	\$ 35,712
72810	<u>Central and Other</u>					
105	Director of Technology	\$ 70,678	\$ 71,516	\$ 71,650	\$ 71,650	\$ 73,193
189	Other Salaries/Wages	77,791	85,746	72,219	70,000	72,133
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,075	9,518	8,920	8,400	9,010
204	State Retirement	8,238	8,762	11,533	10,200	11,696
206	Life Insurance	87	87	108	108	108
207	Medical Insurance	22,613	34,400	32,120	26,000	27,940
208	Dental Insurance	1,057	1,082	1,560	1,381	1,519
210	Unemployment	127	155	400	300	400
211	Local Retirement	2,970	2,500	-	-	-
212	Employer Medicare	2,123	2,226	2,086	2,000	2,107
299	Other Fringe Benefits	250	500	500	500	500
307	Communication	1,141	943	1,800	3,220	1,800
336	Maint/Repair Tech Equipment	48,040	110,770	60,000	61,000	60,000
336	Maint/Repair Tech Equipment-DPP	-	-	8,500	5,000	8,500
355	Travel	1,154	761	1,000	1,000	1,200
355	Travel-Safe	-	-	300	-	300
399	Other Contracted Services-DPP	-	6,297	6,000	6,000	7,000
399	Other Contracted Services	1,064	-	1,250	1,250	1,250
451	Uniforms	490	72	547	350	600
471	Software	-	-	-	-	49,962
499	Other Supplies/Materials	-	528	15,000	10,000	15,000
499	Other Supplies/Materials-Safe	3,540	-	6,640	7,100	7,170
524	In-service Staff Development	-	1,078	1,800	1,000	1,800

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Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
599	Other Charges	-	-	-	-	-
722	Equipment/DPP	-	94,567	75,000	77,000	75,000
722	Tech Equipment	27,718	-	77,000	84,927	77,000
	Total Central and Other	\$ 278,156	\$ 431,508	\$ 455,933	\$ 448,386	\$ 505,188
	Total Support Services Expenditures	\$ 4,506,948	\$ 4,000,319	\$ 4,398,509	\$ 4,284,514	\$ 4,569,979
73100	<u>Food Service</u>					
189	Other Salaries-Sick	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Food Service	\$ -	\$ -	\$ -	\$ -	\$ -
73300	<u>Community Services</u>					
105	Supervisor/Director/LeapsM	\$ -	\$ -	\$ 9,000	\$ 8,775	\$ 9,750
116	Teachers	4,580	-	-	100,388	88,650
163	Aides	4,020	-	-	21,849	17,140
169	Part-time Personnel-LeapsM	-	87,856	98,800	-	-
169	Part-time Personnel-LeapsW	-	-	-	-	-
169	ESP Temp/Part Time Personnel	-	-	-	92,320	-
169	ESP Temp/Part Time Personnel	75,263	-	96,000	-	94,000
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-
189	Other Salaries	47,524	110,477	-	-	-
189	ESP Other Salaries & Wages	-	-	-	-	-
189	FRC Other Salaries & Wages	-	-	33,442	33,721	43,287
189	FRC2 Other Salaries & Wages	-	-	7,576	1,700	-
189	LEAPS-LEAPM	-	-	-	-	-
189	LEAPS-LEAPW	-	-	-	-	-
201	ESP Social Security	-	11,911	6,000	5,617	5,828
201	FRC Social Security	-	-	2,558	2,003	2,684
201	FRC2 Social Security	-	-	470	105	-
201	LEAPSM Social Security	7,786	-	6,237	8,123	6,857
201	LEAPSW Social Security	-	-	-	-	-
204	Retirement/LEAPSM	414	5,635	9,094	9,994	9,998
204	Retirement/LEAPSW	-	-	-	-	-
204	ESP -State Retirement	-	-	-	-	-
206	ESP Life Insurance	36	36	10	20	20
206	FRC Life Insurance	-	-	40	17	18
206	FRC2 Life Insurance	-	-	-	-	-
207	Medical Insurance	11,216	8,860	-	-	-
207	ESP Medical Insurance	-	-	1,820	4,894	5,384
207	FRC Medical Insurance	-	-	9,034	3,986	4,758
207	FRC2 Medical Insurance	-	-	-	-	-
208	ESP Dental Insurance	437	448	1,000	254	310
208	FRC Dental Insurance	-	-	480	207	247
208	FRC2 Dental Insurance	-	-	-	-	-
210	ESP Unemployment Compensation	-	653	500	442	500

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2017 to June 30, 2018**

Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
210	FRC Unemployment Compensation	-	-	194	109	100
210	FRC2 Unemployment Compensation	-	-	72	11	-
210	LEAPSM Unemployment Compensation	531	-	1,206	168	1,327
210	LEAPSW Unemployment Compensation	-	-	-	-	-
211	Local Retirement	2,183	1,840	-	-	-
211	ESP Local Retirement	-	-	375	1,400	1,405
211	FRC Local Retirement	-	-	2,366	1,140	1,236
211	FRC2 Local Retirement	-	-	-	-	-
212	ESP Employer Medicare Liability	-	2,786	1,400	1,314	1,363
212	FRC Employer Medicare Liability	-	-	455	469	628
212	FRC2 Employer Medicare Liability	-	-	110	25	-
212	LEAPSM Employer Medicare Liability	1,821	-	1,460	1,900	1,603
212	LEAPSW Employer Medicare Liability	-	-	-	-	-
307	ESP Communications	-	4	50	-	-
307	FRC Communications	-	-	-	-	-
307	FRC2 Communications	-	-	-	-	-
336	ESP Maintenance of Equipment	-	-	-	-	-
355	ESP Travel	-	2,784	250	250	250
355	FRC Travel	-	-	609	300	-
355	FRC2 Travel	-	-	-	-	-
355	LEAPSM Travel	794	-	3,240	246	2,014
355	LEAPSW Travel	-	-	-	-	-
399	ESP Other Contracted Services	-	-	-	-	-
422	Food Supplies	13,199	9,487	-	-	750
422	ESP Food Supplies	-	-	13,000	1,218	-
429	Instructional Supplies/LEAPSM	65,644	30,528	19,463	-	11,410
429	Instructional Supplies/LEAPSW	-	-	-	-	-
499	Other Supplies	60,040	-	-	-	-
499	ESP Other Supplies/Materials	-	-	3,500	8,071	4,000
499	FRC Other Supplies/Materials	-	-	9,545	17,700	6,265
499	FRC2 Other Supplies/Materials	-	-	4,500	-	4,500
499	WCAR Other Supplies/Materials	-	-	-	1,000	-
524	ESP In-service	-	300	-	-	-
524	FRC1 Inservice	-	-	500	1,000	500
524	FRC2 Inservice	-	-	-	-	-
524	LEAPSM Inservice	600	-	1,500	476	-
524	LEAPSW Inservice	-	-	-	-	-
599	Other Charges	3,281	2,861	-	-	-
599	ESP Other Charges	-	-	3,000	2,483	3,000
790	ESP Other Equipment	-	-	-	-	-
790	FRC Other Equipment	-	-	-	-	-
	Total Community Services	\$ 299,369	\$ 276,466	\$ 348,856	\$ 333,695	\$ 329,782

73400 Early Childhood Education

116	Teachers	\$ 136,821	\$ 139,100	\$ 139,544	\$ 138,500	\$ 143,868
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2017 to June 30, 2018**

<b>Account</b>		<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
<b>Number</b>	<b>Account Description</b>	<b>Audited</b>	<b>Audited</b>	<b>Original</b>	<b>Estimated</b>	<b>Approved</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
116	Teachers-WES 2	-	-	-	-	-
163	Ed. Assistants	46,313	49,265	50,433	51,485	52,430
163	Ed. Assistants-CSES	-	-	-	-	-
163	Ed. Assistants-WES 1	-	-	-	-	-
163	Ed. Assistants-WES 2	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Soc. Security	10,448	10,729	11,779	11,779	12,171
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-
201	Soc. Security-WES 2	-	-	-	-	-
204	State Retirement	15,146	15,056	16,010	15,706	16,734
204	State Retirement-CSES	-	-	-	-	-
204	State Retirement-WES 1	-	-	-	-	-
204	State Retirement-WES 2	-	-	-	-	-
206	Life Insurance	216	216	216	240	216
206	Life Insurance-CSES	-	-	-	-	-
206	Life Insurance-WES 1	-	-	-	-	-
206	Life Insurance-WES 2	-	-	-	-	-
207	Medical Ins.	43,149	36,165	39,780	43,200	36,398
207	Medical Ins.-CSES	-	-	-	-	-
207	Medical Ins-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,186	2,259	2,485	1,840	2,322
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	333	311	486	576	486
210	Unemp. Comp.-CSES	-	-	-	-	-
210	Unemp. Comp.-WES 1	-	-	-	-	-
210	Unemp. Comp. WES 2	-	-	-	-	-
211	Local Retirement	-	-	-	-	-
211	Local Retirement-CSES	-	-	-	-	-
211	Local Retirement-WES 1	-	-	-	-	-
211	Local Retirement-WES2	-	-	-	-	-
212	Employer Medicare	2,444	2,509	2,755	2,754	2,847
212	Employer Medicare-CSES	-	-	-	-	-
212	Employer Medicare-WES 1	-	-	-	-	-
212	Employer Medicare-WES 2	-	-	-	-	-
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	1,500
299	Other Fringe Benefits-CSES	-	-	-	-	-
299	Other Fringe Benefits-WES 1	-	-	-	-	-
299	Other Fringe Benefits-WES 2	-	-	-	-	-
355	Travel	656	418	500	-	-
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-



**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2017 to June 30, 2018

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	16,210	12,664	6,189	7,500	6,484
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
599	Other Charges	2,035	1,463	-	2,376	2,000
722	Regular Inst. Equipment	-	-	-	-	-
	Total Early Childhood Education	\$ 277,457	\$ 271,655	\$ 271,677	\$ 277,456	\$ 277,456
76100	<u>Regular Capital Outlay</u>					
304	Architects	\$ -	\$ -	\$ -	\$ -	\$ -
308	Consultants	730	64,144	-	-	-
707	Building Improvements	-	-	-	-	-
	Total Regular Capital Outlay	\$ 730	\$ 64,144	\$ -	\$ -	\$ -
	Total Expenditures	\$ 13,973,180	\$ 12,604,128	\$ 13,523,812	\$ 13,186,318	\$ 13,825,865
	Total Expenditures and Other Uses	\$ 13,973,180	\$ 12,604,128	\$ 13,523,812	\$ 13,186,318	\$ 13,825,865
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (850,225)	\$ 954,288	\$ -	\$ 658,376	
	Estimated Beginning Fund Equity July 1	3,066,953	2,030,856		2,682,029	3,340,405
	Prior Period Adjustment	(185,872)				
	Audit Adjustment		(200,000)	To Federal		
	Audit Adjustment		106,695	Lease pmts		
	Audit Adjustment		(209,810)	PO'S		
*	Estimated Ending Fund Equity June 30	\$ 2,030,856	\$ 2,682,029	\$ 2,682,029	\$ 3,340,405	\$ 3,340,405

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

(475,382) Leave Balances  
-9,251.53 We Care  
-100,204.97 ESP  
-203,173.00 Capital Outlay

1,894,017.59

Our current fund balance 1,852,766.54

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

**City of Manchester, Tennessee**  
**Central Cafeteria Fund**  
**Statement of Proposed Operations**  
**July 1, 2017 To June 30, 2018**

Account Number	Account Description	2014-2015 Audited	2015-2016 Audited	2016-2017 Original Budget	2016-2017 Estimated Budget	2017-2018 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
43521	Lunch Payments - Children	\$ 99,237	\$ 115,647	\$ 135,000	\$ 125,000	\$ 100,000
43522	Lunch Payments - Adults	16,523	18,006	23,500	17,900	17,900
43523	Income from Breakfast	13,511	15,434	18,500	14,000	14,000
43524	Special Milk Sales	-	-	-	-	-
43525	Ala Carte Sales	54,794	44,673	64,700	57,270	57,270
	Total Charges for Current Services	<u>\$ 184,065</u>	<u>\$ 193,760</u>	<u>\$ 241,700</u>	<u>\$ 214,170</u>	<u>\$ 189,170</u>
<u>Other Local Revenues</u>						
44110	Interest Earned	\$ 179	131	\$ 210	\$ 200	\$ 200
44170	Misc. Refunds	-	-	1,000	800	800
44570	Contributions and Gifts	-	-	-	-	-
	Total Other Local Revenues	<u>\$ 179</u>	<u>\$ 131</u>	<u>\$ 1,210</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>State of Tennessee</u>						
46520	School Food - State Matching	\$ 7,828	\$ 7,032	\$ 7,900	\$ 7,900	\$ 7,190
	Total State of Tennessee	<u>\$ 7,828</u>	<u>\$ 7,032</u>	<u>\$ 7,900</u>	<u>\$ 7,900</u>	<u>\$ 7,190</u>
<u>Federal Government</u>						
47111	Lunch - USDA	\$ 337,818	\$ 402,421	\$ 380,000	\$ 380,000	\$ 382,765
47113	Breakfast - USDA	39,999	39,999	120,000	133,000	108,000
47114	USDA Fruit & Vegetable Grant	151,731	133,326	-	31,000	-
47115	Food Svc. Commodities	-	8,176	-	56,671	60,980
47590	Other Federal thru State	-	-	-	-	-
	Total Federal Government	<u>\$ 529,548</u>	<u>\$ 583,922</u>	<u>\$ 500,000</u>	<u>\$ 600,671</u>	<u>\$ 551,745</u>
<u>Other Sources</u>						
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues and Other Sources	<u>\$ 721,620</u>	<u>\$ 784,845</u>	<u>\$ 750,810</u>	<u>\$ 823,741</u>	<u>\$ 749,105</u>
	Total Available Funds	<u>\$ 721,620</u>	<u>\$ 784,845</u>	<u>\$ 750,810</u>	<u>\$ 823,741</u>	<u>\$ 749,105</u>
<u>Expenditures</u>						
73100	<u>Food Service</u>					
105	Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -
162	Clerical Personnel	-	5,867	-	-	-
165	Cafeteria Personnel	229,774	225,071	250,000	199,221	204,788
189	Other Salaries and Wages	14,808	1,406	-	-	-
201	Social Security	14,695	14,636	15,500	12,131	12,698
204	State Retirement	5,939	5,576	9,000	3,911	4,908
206	Life Insurance	343	301	324	209	216
207	Medical Insurance	76,622	65,320	76,000	67,556	73,546

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2018**

City of Manchester, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
July 1, 2017 To June 30, 2018

Account Number	Account Description	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
208	Dental Insurance	5,959	3,782	4,175	2,763	2,994
210	Unemployment Compensation	840	708	900	744	915
211	Local Retirement	5,781	6,305	5,820	4,016	4,090
212	Employer Medicare	3,437	3,423	3,625	2,837	2,970
307	Communication	540	134	1,200	223	-
308	Consultants	-	-	-	-	-
320	Dues/Memberships	531	319	500	289	500
336	Maintenance/Repair of Equip.	1,087	1,610	3,000	5,300	6,000
354	Transportation - Other than Students	761	-	-	2,585	-
355	Travel	4,571	2,898	5,000	4,450	5,000
399	Contracted Services	3,481	2,513	5,000	-	10,000
421	Food Preparation Supplies	16,966	1,057	7,500	-	7,500
422	Food Supplies	332,653	373,483	340,966	378,113	320,000
435	Office Supplies	890	779	1,500	1,000	1,500
451	Uniforms	293	156	500	500	500
469	Commodities	-	-	-	56,671	60,980
499	Other Supplies/Materials	6,792	2,854	5,000	4,231	5,000
524	In-service/Staff Development	2,860	363	2,000	300	2,500
599	Other Charges	5,314	5,914	7,500	4,114	7,500
710	Food Service Equipment	5,549	84	5,800	9,644	15,000
	Total Food Service	\$ 740,486	\$ 724,559	\$ 750,810	\$ 760,808	\$ 749,105
	Total Expenditures	\$ 740,486	\$ 724,559	\$ 750,810	\$ 760,808	\$ 749,105
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (18,866)	\$ 60,286	\$ -	\$ 62,933	\$ -
	Estimated Beginning Fund Equity July	272,525	207,245		267,531	330,464
	Estimated Ending Fund Equity June 30	\$ 207,245	\$ 267,531	\$ 267,531	\$ 330,464	\$ 330,464
	Restricted for Operation of Non-Inst Ser			(23,434)		
				244,097		
	Unassigned			244,097		