

City of Manchester

2020-2021

Annual Budget

City of Manchester
Board of Mayor and Alderman
2020-2021

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

**City of Manchester, Tennessee
Annual Budget
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For the Fiscal Year Ending June 30, 2021**

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ORDINANCE NO: 1592

AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE, ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021.

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:

GENERAL FUND	FY2018 Actual	FY2019 Estimated	FY2020 Proposed
Local Taxes	\$ 10,913,913	\$ 10,361,000	\$ 9,537,000
License and Fees	127,653	105,000	92,000
Intergovernmental	2,263,800	2,299,083	2,174,699
Charges for Services	13,145	29,965	23,200
Fines and Forfeitures	216,389	226,537	201,000
Miscellaneous Revenues	235,382	347,016	4,353,830
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	6,799,017	5,941,266	4,002,990
Total Available Funds	\$ 20,649,299	\$ 19,389,867	\$ 20,464,719
SANITATION			
Charges for Current Services	\$ 1,100,586	\$ 1,056,000	\$ 1,056,000
Transfer from Other Funds	173,079	50,000	250,000
Unassigned Fund Balance	329,226	228,647	206,377
Total Available Funds	\$ 1,602,891	\$ 1,334,647	\$ 1,512,377
RECREATION FUND			
Local Taxes	\$ 238,975	\$ 200,000	\$ 192,000
Intergovernmental	104,698	463,825	429,000
Charges for Current Services	1,145,567	1,006,998	1,191,100
Other Revenues	13,706	28,089	14,000
Transfer from Other Funds	520,351	950,000	700,000
Unassigned Fund Balance	92,458	73,456	125,961
Total Available Funds	\$ 2,115,755	\$ 2,722,368	\$ 2,652,061

DRUG CONTROL FUND

Fines and Forfeitures	\$	54,557	\$	65,000	\$	70,000
Other Revenues		79,309		162,901		163,000
Unassigned Fund Balance		564,479		536,930		536,930
Total Available Funds	\$	698,345	\$	764,831	\$	769,930

TOURISM FUND

Local Taxes	\$	119,487	\$	90,000	\$	80,750
Grant Revenue		2,950		3,299		3,000
Unassigned Fund Balance		310,379		272,178		255,928
Total Available Funds	\$	432,816	\$	365,477	\$	339,678

CAPITAL EQUIPMENT FUND

Total Revenues	\$	-	\$	70,224	\$	-
Transfer from Other Funds		679,161		-		-
Unassigned Fund Balance		319,846		248,052		248,052
Total Available Funds	\$	999,007	\$	318,276	\$	248,052

GENERAL DEBT SERVICE FUND

Other Revenues	\$	57,862	\$	54,875	\$	47,875
Transfer from Other Funds		1,489,395		1,514,551		1,497,284
Unassigned Fund Balance		2,628,323		2,627,523		2,672,898
Total Available Funds	\$	4,175,580	\$	4,196,949	\$	4,218,057

GENERAL PURPOSE SCHOOL FUND

Local Taxes	\$	4,738,825	\$	4,216,710	\$	4,216,710
Licenses and Permits		663		650		650
Charges for Current Services		133,344		149,684		139,441
Other Local Revenues		25,133		29,458		29,500
State Education Funds		7,432,349		8,225,592		8,225,592
Other State Revenues		1,206		1,000		1,000
Federal Funds Received Thru State		32,430		-		-
Transfer from Other Funds		1,858,467		1,858,467		1,858,467
Unassigned Fund Balance		5,649,014		5,649,014		5,649,014
Total Available Funds	\$	19,871,431	\$	20,130,575	\$	20,120,374

CAFETERIA FOOD SERVICE FUND

Charges for Current Services	\$	199,590	\$	232,346	\$	208,280
Other Local Revenues		7,996		300		1,300
State Education Funds		7,650		7,650		7,147
Federal Funds Received Thru State		683,639		730,503		789,122
Unassigned Fund Balance		680,548		680,548		680,548
Total Available Funds	\$	1,579,423	\$	1,651,347	\$	1,686,397

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

GENERAL FUND

General Government	\$	6,754,176	\$	7,169,909	\$	10,858,075
Public Safety		4,611,915		5,003,293		5,116,299
Public Works/Sanitation		3,018,107		3,259,729		3,673,901
Parks and Recreation		2,036,268		2,667,914		2,473,595
Tourism		94,153		131,500		100,000
Debt Service		1,514,752		1,570,226		1,499,784
Total Appropriations	\$	18,029,371	\$	19,802,571	\$	23,721,654

DRUG CONTROL FUND

Drug Fund	\$	154,206	\$	255,450	\$	233,000
Total Appropriations	\$	154,206	\$	255,450	\$	233,000

CAPITAL EQUIPMENT FUND

Capital Equipment Program	\$	588,415	\$	142,018	\$	-
Total Appropriations	\$	588,415	\$	142,018	\$	-

GENERAL PURPOSE SCHOOL FUND

Instruction

Regular Instruction Program	\$	7,036,228	\$	7,337,913	\$	7,678,248
Alternative Instruction Program		34,973		32,271		37,902
Special Education Program		1,434,451		1,524,974		1,510,280
Student Body Education Program		1,500		2,000		2,000

Support Services

Attendance		135,362		133,728		129,978
Health Services		246,481		264,638		266,731
Other Student Support		377,150		467,733		457,195
Regular Instruction Program		435,197		391,077		356,622
Special Education Program		263,450		289,456		281,724
Technology		423,483		586,677		624,147
Board of Education		238,776		275,922		289,208
Office of Superintendent		569,775		265,202		266,079
Office of Principal		712,407		751,439		682,171
Fiscal Services		281,484		294,116		297,061
Operation of Plant		830,681		914,673		933,623
Maintenance of Plant		512,888		502,862		500,012
Transportation		46,851		45,520		49,429

Operation of Non-Instructional Services

Community Services		287,666		296,595		297,541
Early Childhood Education		292,053		301,530		282,005
Regular Capital Outlay		76,502		506,210		1,000,000
Total Appropriations	\$	14,237,358	\$	15,184,536	\$	15,941,956

CAFETERIA FOOD SERVICE FUND

Operation of Non-Instructional Services

Food Service	\$	800,771	\$	970,799	\$	1,005,849
Total Appropriations	\$	800,771	\$	970,799	\$	1,005,849

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

General Fund	\$ 6,021,266
Drug Fund	\$ 536,930

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	705,000	728,424		
Notes	-	-		
Capital Leases	33,360			
Other Debt				

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

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
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TDOT Widening Grant	110,733
CSES Build On Project	4,100,000
Recreation-TAP Greenway Ext	60,000
Total Appropriations	\$ 4,270,733

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

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

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

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

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

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

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

PASSED FIRST READING: June 2, 2020

PASSED FINAL READING: June 24, 2020

Signature on file
Lonnie Norman, Mayor

ATTEST:

Signature on file
Bridget Anderson, Finance Director

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021**

Schedule A

**City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2021**

Fund	Estimated Fund Balance July 1, 2020	Estimated Revenues	Transfers From Other Funds	Total Estimated Revenues and Other Sources	Estimated Expenditures	Transfers To Other Funds	Total Estimated Expenditures & Other Uses	Estimated Fund Balance June 30, 2021
<u>Governmental Funds</u>								
General	\$ 6,021,266	\$ 16,381,729	\$ -	\$ 16,381,729	\$ 14,052,614	\$ 4,267,391	\$ 18,320,005	\$ 4,082,990
Sanitation	228,647	1,056,000	250,000	1,306,000	1,328,270	-	1,328,270	206,377
Recreation	73,456	1,826,100	700,000	2,526,100	2,435,235	38,360	2,473,595	125,961
Drug	536,930	233,000	-	233,000	233,000	-	233,000	536,930
Tourism	272,178	83,750	-	83,750	100,000	-	100,000	255,928
Capital Equipment Replace	248,052	-	-	-	-	-	-	248,052
General Debt Service	2,627,523	47,875	1,497,284	1,545,159	1,499,784	-	1,499,784	2,672,898
General Purpose School	5,649,014	12,612,893	3,329,063	15,941,956	15,941,956	-	15,941,956	5,649,014
Cafeteria	680,548	1,005,849	-	1,005,849	1,005,849	-	1,005,849	680,548
Total Governmental Funds	\$ 16,337,614	\$ 33,247,196	\$ 5,776,347	\$ 39,023,543	\$ 36,596,708	\$ 4,305,751	\$ 40,902,459	\$ 14,458,698

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021**

Schedule B

**City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2021**

Estimated Assessed Valuation - 2019

	Real and Personal	Public Utilities	Total
Manchester	\$ 251,951,118	\$ 6,019,980	\$ 257,971,098

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	1.9316	\$ 4,982,933	\$ 666,578	\$ 4,316,355	\$ 22,346

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2019	2019-2020	4,982,933.00		
2018	2018-2019	4,696,366.00	4,367,850.00	93.00%
2017	2017-2018	5,491,543.00	4,811,121.00	87.61%
2016	2016-2017	4,933,336.00	4,476,024.00	90.73%
2015	2015-2016	4,845,752.00	4,450,244.00	91.84%
2014	2014-2015	4,709,885.23	4,295,275.00	91.20%
2013	2013-2014	4,613,171.35	4,226,461.35	91.62%
2012	2012-2013	4,581,605.98	4,321,642.70	94.33%
2011	2011-2012	4,573,227.05	4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
Total Collections		<u>76,508,037.96</u>	<u>66,273,385.25</u>	86.62%
				<u>100.00%</u>
Delinquency Percentage				<u>13.38%</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes	4,637,166	4,367,850	\$ 4,400,000	\$ 4,400,000	\$ 4,200,000
31211	Delinquent Property Tax - 1st Prior	85,935	150,589	150,000	150,000	150,000
31219	Delinquent Property Tax - Other Year	27,570	61,458	75,000	75,000	65,000
31320	Interest and Penalty	68,119	47,263	66,000	66,000	66,000
31610	Local Option Sales Tax	4,339,086	4,550,165	4,200,000	4,100,000	3,570,000
31710	Wholesale Beer Tax	497,592	496,870	480,000	480,000	480,000
31720	Wholesale Liquor Tax	197,751	226,423	220,000	220,000	220,000
31850	Business Tax	359,839	366,961	350,000	350,000	297,500
31912	Cable TV Franchise Tax	142,692	142,655	140,000	140,000	140,000
31920	Room Occupancy Tax	557,622	501,779	410,000	380,000	348,500
31922	Hotel/Motel License Fee	-	1,900	-	-	-
Total Local Taxes		\$ 10,913,373	\$ 10,913,913	\$ 10,491,000	\$ 10,361,000	\$ 9,537,000
<u>Licenses and Permits</u>						
32230	Beer and Liquor by Drink Permits	\$ 15,638	\$ 15,936	\$ 17,000	\$ 17,000	\$ 17,000
32231	Special Events Permit	75	50	-	-	-
32610	Building Permits	162,342	111,667	75,000	88,000	75,000
Total Licenses and Permits		\$ 178,055	\$ 127,653	\$ 92,000	\$ 105,000	\$ 92,000
<u>Intergovernmental</u>						
33310	Payment in Lieu of Taxes - Housing	\$ 11,358	\$ 12,731	\$ 12,731	\$ 12,261	\$ 12,200
33320	State Revenue Sharing - T.V.A.	114,551	119,628	115,000	115,000	115,000
33321	MCA Payment in Lieu of Taxes	-	17,172	15,000	15,000	15,000
33322	ASPEN Payment in Lieu of Taxes	-	13,499	12,000	13,082	12,000
33425	THSO Police Grant	15,026	11,973	23,000	23,000	24,000
33432	Safe Route to School Grant	2,174	6,126	-	59,706	-
33434	TDOT Transportation Masterplan	8,927	31,717	-	-	-
33436	TDOT Signalization Project	104	836	212,000	212,000	212,000
33437	TDOT Widening Project	-	-	-	-	-
33488	JAG Grant Revenue	-	-	-	-	-
33489	Other Federal Grants	1,316	3,004	-	-	-
33490	Other State Grants	-	115,763	-	-	-
33493	Downtown Revitalization Grant	23,363	6,438	-	-	-
33494	Site Development Grant (MIP)	19,500	85,017	-	-	-
33495	THDA Home Grant Revenue	-	166,415	376,354	252,384	-
33496	STP Grant Projects	-	-	850,912	-	-
33497	BVP DOJ Grant (Vests)	-	-	3,000	3,000	3,000
	State Grant -COVID19	-	-	-	-	246,899
33510	State Sales Tax	879,972	916,177	850,000	825,000	800,000
33520	State Income Tax	77,508	57,863	85,000	75,000	45,000
33530	State Beer Tax	4,713	4,677	5,000	5,000	4,500
33541	State Mix Drink Tax	38,254	43,105	35,000	35,000	35,000
33551	State Gasoline and Motor Fuel Tax	193,808	191,282	190,000	190,000	190,000
33552	State - City Streets and Transportati	20,325	20,058	20,500	20,500	20,500
33556	State 3% Gas Tax	144,954	163,488	125,000	125,000	125,000
33590	State Highway Maintenance Contra	51,187	53,593	65,000	65,000	65,000
33591	State Supplemental Reimburse-Poli	18,000	19,800	20,400	28,000	27,200

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
33592	State Supplemental Reimburse-Fire	16,800	16,800	18,600	24,800	24,800
33593	Corporate Excise Tax	138,291	119,138	138,000	132,750	130,000
33700	Coffee County Industrial Park	57,600	57,600	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire	10,000	9,900	10,000	10,000	10,000
	Total Intergovernmental	\$ 1,847,730	\$ 2,263,800	\$ 3,240,097	\$ 2,299,083	\$ 2,174,699
	Charges for Current Services					
34125	Development Street Lighting	\$ 7,709	\$ 4,382	\$ -	\$ 3,165	\$ -
34230	Fees and Commissions	3,040	(11,933)	3,000	3,600	3,000
34240	Accident Report Charges	1,671	1,199	500	500	500
34250	TaxiCab Fees	-	-	200	200	200
34314	Mowing Charges	2,150	3,749	3,500	3,500	3,500
34420	Black & Concrete Tile	17,291	13,863	14,000	16,500	14,000
34510	Animal Control Charges	1,960	1,885	2,500	2,500	2,000
	Total Charges for Current Services	\$ 33,821	\$ 13,145	\$ 23,700	\$ 29,965	\$ 23,200
	Fines, Forfeitures and Penalties					
35110	Court Fines and Costs	\$ 244,159	\$ 214,201	\$ 225,000	\$ 225,000	\$ 200,000
35111	Knox Box Revenue	-	688	-	337	-
35115	SOR Fees	1,500	1,500	1,000	1,200	1,000
	Total Fines, Forfeitures and Penalties	\$ 245,659	\$ 216,389	\$ 226,000	\$ 226,537	\$ 201,000
	Other Revenues					
36330	Sale of Equipment/Vehicles	\$ 3,668	\$ -	\$ -	\$ -	\$ -
36331	Sale of Equipment/Vehicles - Police	5,199	-	-	-	-
36333	Sale of Property-Industrial Park	-	-	-	64,505	-
36340	Sale of Cemetery Lots	2,725	2,450	500	500	500
36350	Insurance Recovery	1,597	5,602	-	598	-
36711	Contribution/Donations - Fire Dept	-	5,645	-	5,103	-
36713	Contribution/Donations - Police Dep	-	47,850	69,000	81,780	69,000
36716	National Fire Safety Council Income	-	-	-	-	-
36717	Community Policing Donations	14,375	35,636	34,000	34,000	34,000
36964	Calendar Revenue-Fire	-	-	-	-	-
	NEW MONEY FOR SCHOOL BONDS					2,600,000
36994	Transfer from City Schools (CSES F	-	-	-	-	1,500,000
36995	Transfer from City Schools (SRO)	-	121,680	125,330	125,330	125,330
36999	Miscellaneous Revenues	23,539	16,519	20,000	35,200	25,000
	Total Other Revenues	\$ 51,103	\$ 235,382	\$ 248,830	\$ 347,016	\$ 4,353,830
	Total Revenues	\$ 13,269,740	\$ 13,770,282	\$ 14,321,627	\$ 13,368,601	\$ 16,381,729

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
	Expenditures and Other Uses					
41210	City Court					
252	Legal Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
41310	<u>Board of Mayor and Aldermen Personnel</u>					
111	Regular Employee Salaries	\$ 66,464	\$ 68,787	\$ 70,600	\$ 70,600	\$ 70,600
113	Salaries-Overtime	-	-	-	150	-
141	OASI Employers Share	4,730	5,019	5,450	5,450	5,450
142	Employee Health Insurance	24,874	12,802	13,100	13,100	13,100
143.001	Retirement-TCRS	1,941	2,013	3,750	3,750	3,750
145	Employee Life Insurance	100	40	76	76	100
147	Unemployment Insurance	73	25	150	150	150
148	Education/Training/Travel/ Lodging	8,720	9,998	17,300	17,300	17,300
172	Election Officials and Clerks	-	1,560	3,000	3,000	3,000
	Total Personnel	<u>\$ 106,903</u>	<u>\$ 100,244</u>	<u>\$ 113,426</u>	<u>\$ 113,576</u>	<u>\$ 113,450</u>
	<u>Contractual Services</u>					
211	Postage	\$ 115	\$ 168	\$ 600	\$ 600	\$ 600
211.001	Historical Zoning-Supplies	50	-	300	300	300
221	Printing, Duplicating and Typing	2,611	3,442	6,000	6,000	6,000
231	Legal Notices	3,041	2,961	5,000	5,000	5,000
233	Subscriptions/Publications	495	2,325	5,000	5,000	5,000
236	Public Relations	12,655	10,757	18,000	18,000	18,000
239	Dues and Subscriptions	3,464	3,104	6,200	6,200	6,200
239.001	Dues and Subscriptions-SCTDD	2,121	2,121	2,121	2,121	2,121
245	Telephone	3,058	2,161	4,000	4,000	4,000
252	Legal Services	62,917	72,253	85,000	85,000	85,000
254	Architectural/Engineering	22,317	5,074	25,000	25,000	25,000
261	Repairs and Maint - Vehicle	39	85	1,000	850	1,000
	Total Contractual Services	<u>\$ 112,883</u>	<u>\$ 104,451</u>	<u>\$ 158,221</u>	<u>\$ 158,071</u>	<u>\$ 158,221</u>
	<u>Supplies</u>					
311	Office Supplies	\$ 1,014	\$ 895	\$ 1,500	\$ 1,500	\$ 1,500
312	Small Items of Equipment	2,391	1,465	3,500	3,500	3,500
326	Clothing and Uniforms	182	415	500	500	500
331	Gas, Oil, Diesel Fuel and Grease	228	408	1,500	1,500	1,500
340	Meeting Expenses	1,445	911	3,000	3,000	3,000
	Total Supplies	<u>\$ 5,260</u>	<u>\$ 4,094</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 1,205	\$ 222	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ 1,205</u>	<u>\$ 222</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	Total Board of Mayor and Aldermen	<u>\$ 226,251</u>	<u>\$ 209,011</u>	<u>\$ 283,147</u>	<u>\$ 283,147</u>	<u>\$ 283,171</u>

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City of Manchester, Tennessee
General Fund 110
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Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
41510 <u>Financial Administration</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 218,838	\$ 217,987	\$ 240,000	\$ 240,000	\$ 240,000
113	Salaries - Overtime	916	1,547	2,000	3,000	4,000
141	OASI Employers Share	15,511	15,584	18,500	18,500	20,000
142	Employee Health Insurance	46,958	39,822	47,000	47,000	52,000
143.001	Retirement - TCRS	11,663	11,476	12,750	12,750	13,000
145	Employee Life Insurance	229	142	200	200	250
147	Unemployment Insurance	227	146	400	400	400
148	Education/Training/Travel/ Lodging	7,410	4,694	9,000	9,000	9,000
	Total Personnel	<u>\$ 301,751</u>	<u>\$ 291,398</u>	<u>\$ 329,850</u>	<u>\$ 330,850</u>	<u>\$ 338,650</u>
<u>Contractual Services</u>						
211	Postage	\$ 3,761	\$ 3,737	\$ 5,000	\$ 5,000	\$ 5,000
221	Printing, Duplicating and Typing	6,952	6,497	6,000	6,000	6,000
231	Publication Formal and Legal Notice	386	1,444	1,000	1,000	1,000
239	Dues and Subscription	429	379	600	600	600
245	Telephone	568	748	1,000	1,000	1,000
253	Accounting/Auditing Services	18,413	24,916	25,000	24,000	30,000
255	Data Processing Support	26,084	47,718	30,000	30,000	35,000
261	Repairs and Maint - Vehicles	-	1,024	500	500	500
267	Repairs and Maint - Computer Equip	-	-	250	250	250
	Total Contractual Services	<u>\$ 56,594</u>	<u>\$ 86,463</u>	<u>\$ 69,350</u>	<u>\$ 68,350</u>	<u>\$ 79,350</u>
<u>Supplies</u>						
311	Office Supplies	\$ 5,674	\$ 4,462	\$ 7,000	\$ 7,000	\$ 7,000
312	Small Items of Equipment	2,255	4,856	5,000	5,000	5,000
326	Clothing and Uniforms	66	40	300	300	300
331	Gas, Oil, Diesel Fuel and Grease	55	110	400	400	400
340	Meeting Expense	299	126	300	300	300
	Total Supplies	<u>\$ 8,348</u>	<u>\$ 9,594</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>
<u>Fixed Charges</u>						
514	Professional Liability/Surety Bond	\$ 989	\$ 989	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ 989</u>	<u>\$ 989</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<u>Capital</u>						
947	Office Machinery & Equipment	\$ 5,287	-	-	-	-
	Total Capital	<u>\$ 5,287</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Financial Administration	<u>\$ 372,969</u>	<u>\$ 388,444</u>	<u>\$ 413,700</u>	<u>\$ 413,700</u>	<u>\$ 432,500</u>

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City of Manchester, Tennessee
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Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
41600 Information Systems						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 68,000	\$ 68,000	\$ 69,360	\$ 69,360	\$ 69,360
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	5,128	5,133	5,350	5,350	5,350
142	Employee Health Insurance	5,295	4,717	5,650	5,650	5,650
143.001	Retirement - TCRS	3,549	3,556	3,650	3,650	3,650
145	Employee Life Insurance	45	26	40	40	45
147	Unemployment Insurance	32	24	150	150	150
148	Education/Training/Travel/ Lodging	5,055	3,685	4,000	4,000	4,000
	Total Personnel	\$ 87,103	\$ 85,141	\$ 88,200	\$ 88,200	\$ 88,205
<u>Contractual Services</u>						
211	Postage	\$ -	\$ -	\$ 100	\$ 100	\$ 100
221	Printing, Duplicating and Typing	-	-	50	50	50
231	Publication Formal and Legal Notice	-	-	50	50	50
239	Dues and Subscription	-	-	500	500	500
245	Telephone	698	1,125	1,200	1,200	1,200
255	Data Processing Support	18,089	30,106	30,000	30,000	35,000
267	Repairs and Maint - Computer Equip	-	1,203	2,000	2,000	2,000
	Total Contractual Services	\$ 18,787	\$ 32,434	\$ 33,900	\$ 33,900	\$ 38,900
<u>Supplies</u>						
311	Office Supplies	\$ 351	\$ 682	\$ 1,000	\$ 1,000	\$ 1,000
312	Small Items of Equipment	2,672	3,163	4,000	4,000	4,000
326	Clothing and Uniforms	-	-	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	-	300	300	300
	Total Supplies	\$ 3,023	\$ 3,845	\$ 5,500	\$ 5,500	\$ 5,500
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ 50	\$ 50	\$ 50
	Total Fixed Charges	\$ -	\$ -	\$ 50	\$ 50	\$ 50
<u>Capital Outlay</u>						
944	Computer Equipment and Software	\$ 21,593	\$ 13,251	\$ 14,000	\$ 14,000	\$ 15,000
	Total Capital Outlay	\$ 21,593	\$ 13,251	\$ 14,000	\$ 14,000	\$ 15,000
	Total Information Systems	\$ 130,506	\$ 134,671	\$ 141,650	\$ 141,650	\$ 147,655

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Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
41700	<u>Planning and Zoning</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 230,200	\$ 231,240	\$ 236,000	\$ 236,000	\$ 236,000
113	Salaries - Overtime	-	-	100	100	100
141	OASI Employers Share	17,298	17,358	18,100	18,100	18,100
142	Employee Health Insurance	11,833	10,665	20,600	20,600	20,600
143.001	Retirement - TCRS	11,907	12,094	12,500	12,500	12,500
145	Employee Life Insurance	217	130	200	200	210
147	Unemployment Insurance	180	122	400	400	400
148	Education/Training/Travel/ Lodging	2,856	3,150	4,000	4,000	4,000
	Total Personnel	<u>\$ 274,492</u>	<u>\$ 274,759</u>	<u>\$ 291,900</u>	<u>\$ 291,900</u>	<u>\$ 291,910</u>
	<u>Contractual Services</u>					
211	Postage	\$ 74	\$ 57	\$ 400	\$ 400	\$ 400
221	Printing, Duplicating and Typing	288	392	400	400	400
231	Publication Formal and Legal Notice	1,158	2,040	2,000	2,000	2,000
234	Manuals and Code Updates	1,656	-	500	500	1,500
239	Dues and Subscription	3,750	4,249	4,500	4,500	4,500
245	Telephone	2,361	2,550	2,800	2,800	3,000
259	Other Professional Service	27,825	15,223	28,000	28,000	30,000
261	Repairs and Maint - Vehicles	304	1,564	1,400	1,400	1,400
262	Online SDS Management	-	-	2,000	2,000	2,000
	Total Contractual Services	<u>\$ 37,416</u>	<u>\$ 26,075</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 45,200</u>
	<u>Supplies</u>					
311	Office Supplies	\$ 786	\$ 750	\$ 800	\$ 800	\$ 800
312	Small Items of Equipment	271	1,191	2,000	4,000	2,000
326	Clothing and Uniforms	574	462	600	600	600
329	Other Operating Supplies	-	18	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	2,339	2,505	3,000	3,000	3,300
334	Tires and Tubes	577	1,417	1,500	1,500	1,500
340	Meeting Expenses	241	93	400	400	400
341	City Cemetery Expense	-	11	100	100	100
	Total Supplies	<u>\$ 4,789</u>	<u>\$ 6,447</u>	<u>\$ 8,600</u>	<u>\$ 10,600</u>	<u>\$ 8,900</u>
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 4,825	\$ 10,062	\$ 3,000	\$ 3,000	\$ 3,000
	Total Fixed Charges	<u>\$ 4,825</u>	<u>\$ 10,062</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
	<u>Capital Outlay</u>					
	Total Planning and Zoning	<u>\$ 321,521</u>	<u>\$ 317,343</u>	<u>\$ 345,500</u>	<u>\$ 347,500</u>	<u>\$ 349,010</u>

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Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
41800	<u>General Government and Buildings Personnel</u>					
143	Retirement Expense	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 5,000
149	Other Employee Benefits	17,698	20,794	40,000	40,000	40,000
	Total Personnel	\$ 17,698	\$ 20,794	\$ 42,000	\$ 42,000	\$ 45,000
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,270	\$ 1,304	\$ 2,000	\$ 2,000	\$ 2,000
241	Electric	44,221	52,303	65,000	65,000	65,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000	30,000	30,000
242	Water	6,859	7,015	10,000	10,000	10,000
244	Gas	16,611	14,462	22,000	22,000	22,000
245	Telephone	44,639	47,323	45,000	45,000	45,000
251	Medical Services	8,080	9,705	12,000	12,000	12,000
258	Census 2020 Expense	-	-	15,000	15,000	2,000
259	Other Professional Service	5,395	959	10,000	10,000	5,000
266	Repairs and Maint - Buildings	13,995	23,647	30,000	30,000	35,000
292	Janitorial Services	20,845	22,845	35,000	35,000	35,000
	Total Contractual Services	\$ 191,914	\$ 209,563	\$ 276,000	\$ 276,000	\$ 263,000
	<u>Supplies</u>					
311	Office Supplies	\$ 1,794	\$ 1,239	\$ 3,000	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	2,859	2,240	3,500	3,500	3,500
	Total Supplies	\$ 4,654	\$ 3,479	\$ 6,500	\$ 6,500	\$ 6,500
	<u>Fixed Charges</u>					
511	General Liability	\$ 88,962	\$ 95,491	\$ 100,000	\$ 125,000	\$ 150,000
515	Workers Compensation Insurance	178,831	203,568	230,000	230,000	250,000
521	Building Insurance	-	-	7,500	9,663	7,500
533	Machinery/Equip - Copier	89	1,559	2,000	2,000	2,000
	IT Hardware Purchase-State Grant	-	-	-	-	4,999
533.002	Machinery/Equip - Computer Software	-	-	3,500	3,500	3,500
533.003	Machinery/Equip - Postage Machine	2,072	2,104	2,000	2,000	2,000
	Total Fixed Charges	\$ 269,954	\$ 302,722	\$ 345,000	\$ 372,163	\$ 419,999
	<u>Capital Outlay</u>					
948	Westwood Grant Expenses	\$ 5,626	\$ 17,151	\$ -	\$ 53,000	\$ -
948.004	Transportation Plan-TDOT	12,873	33,502	-	-	-
948.006	TDOT Signalization Project	939	-	212,000	212,000	212,000
948.007	TDOT Widening Project	5,982	43,655	110,733	110,733	110,733
948.009	Downtown Revitalization	28,916	-	-	-	-
948.01	Site Development Grant (MIP)	146,698	3,250	-	-	-
948.011	Transportation Grant w/ Tullahoma	-	4,989	-	-	-
948.012	THDA Home Grant Expense	-	166,415	376,354	252,384	-
948.013	STP Grant Projects	-	-	1,063,640	-	-
948.014	CSES Renovation Project	-	-	-	-	4,100,000
	Total Capital Outlay	\$ 201,034	\$ 268,962	\$ 1,762,727	\$ 628,117	\$ 4,422,733
	Total General Government and Buildings	\$ 685,254	\$ 805,520	\$ 2,432,227	\$ 1,324,780	\$ 5,157,232

42100 Police

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Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 1,607,278	\$ 1,718,463	\$ 1,771,000	\$ 1,771,000	\$ 1,789,000
113	Salaries - Overtime	93,787	74,297	85,000	85,000	85,000
135	Holiday	53,305	49,830	70,000	70,000	70,000
141	OASI Employers Share	126,714	132,662	147,500	147,500	150,000
142	Employee Health Insurance	301,592	299,416	364,500	364,500	360,000
143	Retirement - ING	25,202	21,812	33,500	33,500	35,000
143.001	Retirement - TCRS	71,854	78,691	84,300	84,300	105,000
145	Employee Life Insurance	1,748	1,159	1,450	1,450	1,600
147	Unemployment Insurance	1,308	1,102	3,500	3,500	3,500
148	Education/Training/Travel/ Lodging	15,694	16,089	17,000	17,000	17,000
	Total Personnel	<u>\$ 2,298,482</u>	<u>\$ 2,393,521</u>	<u>\$ 2,577,750</u>	<u>\$ 2,577,750</u>	<u>\$ 2,616,100</u>
<u>Contractual Services</u>						
211	Postage	\$ 367	\$ 446	\$ 650	\$ 650	\$ 650
213	Automobile Licenses and Title	160	268	350	350	350
216	Radio and TV Services	2,355	50	1,800	1,800	1,800
221	Printing, Duplicating and Typing	610	267	600	1,900	600
231	Legal Advertisement	728	504	600	875	600
239	Dues and Subscription	560	410	400	1,000	400
245	Telephone	7,462	11,591	9,000	13,800	9,000
256	Information System Support	11,570	10,218	17,000	12,200	17,000
261	Repairs and Maint - Vehicles	31,368	38,492	38,000	38,000	38,000
267	Repairs and Maint - Computer Equip	-	19	200	200	200
269	Repairs and Maint - Other	280	-	200	200	200
	Total Contractual Services	<u>\$ 55,460</u>	<u>\$ 62,265</u>	<u>\$ 68,800</u>	<u>\$ 70,975</u>	<u>\$ 68,800</u>

City of Manchester, Tennessee
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Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Supplies</u>						
311	Office Supplies	\$ 5,221	\$ 5,651	\$ 6,000	\$ 6,000	\$ 6,000
311.001	Office Supplies-SOR	250	150	350	350	350
312	Small Items of Equip	20,824	23,038	19,000	18,650	19,000
323.001	Trustee Expenses	-	-	200	-	-
323.002	Community Policing Expense	28,583	30,741	34,000	34,000	34,000
326	Clothing and Uniforms	9,035	9,286	10,500	10,500	10,500
327	Firearm Supplies	5,005	5,870	6,500	4,925	7,000
329	Other Operating Supplies	3,609	4,378	4,500	4,500	4,500
331	Gas, Oil, Diesel Fuel and Grease	53,624	60,740	65,000	65,000	70,000
334	Tires and Tubes	4,852	5,888	6,000	6,000	6,000
	Total Supplies	<u>\$ 131,003</u>	<u>\$ 145,742</u>	<u>\$ 152,050</u>	<u>\$ 149,925</u>	<u>\$ 157,350</u>
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	\$ 497	\$ 366	\$ 1,800	\$ 1,200	\$ 1,800
	Total Fixed Charges	<u>\$ 497</u>	<u>\$ 366</u>	<u>\$ 1,800</u>	<u>\$ 1,200</u>	<u>\$ 1,800</u>
<u>Capital Outlay</u>						
	IT Hardware Purchase-State Grant	\$ -	\$ -	\$ -	\$ -	\$ 35,460
944	Computer Equipment and Software	12,947	15,743	18,000	18,550	18,000
	Total Capital Outlay	<u>\$ 12,947</u>	<u>\$ 15,743</u>	<u>\$ 18,000</u>	<u>\$ 18,550</u>	<u>\$ 53,460</u>
	Total Police	<u>\$ 2,498,389</u>	<u>\$ 2,617,637</u>	<u>\$ 2,818,400</u>	<u>\$ 2,818,400</u>	<u>\$ 2,897,510</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
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Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
42200	<u>Fire</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,255,365	\$ 1,271,041	\$ 1,331,000	\$ 1,351,000	\$ 1,360,000
113	Salaries - Overtime	101,836	110,397	90,000	90,000	95,000
135	Holiday	55,058	56,202	60,000	60,000	60,000
141	OASI Employers Share	100,851	105,373	114,500	114,500	120,000
142	Employee Health Insurance	229,296	190,020	239,100	239,100	252,000
143	Retirement - ING	16,462	11,175	21,750	21,750	13,000
143.001	Retirement - TCRS	64,502	67,012	71,000	71,000	80,000
145	Employee Life Insurance	1,484	963	1,200	1,200	1,300
147	Unemployment Insurance	1,062	933	4,750	4,750	5,000
148	Education/Training/Travel/ Lodging	16,121	17,253	16,000	16,000	16,000
	Total Personnel	\$ 1,842,036	\$ 1,830,369	\$ 1,949,300	\$ 1,969,300	\$ 2,002,300
	<u>Contractual Services</u>					
211	Postage	\$ 86	\$ 141	\$ 150	\$ 150	\$ 150
216	Radio and TV Services	4,034	4,124	4,500	4,500	4,500
221	Printing, Duplicating and Typing	-	-	150	150	150
221.002	Calendar Expense	-	-	-	-	-
221.001	Nat. Fire Safety Council	-	-	-	903	-
231	Publication and Legal Notices	1,330	444	300	300	300
236	Public Relations (Advertising)	8,070	1,433	1,500	3,974	1,500
239	Dues and Subscription	1,280	1,910	2,000	2,000	2,000
245	Telephone	6,419	7,481	7,040	9,332	7,040
261	Repairs and Maint - Vehicles	23,120	33,559	32,000	30,000	32,000
266	Repairs and Maint - Buildings	12,560	9,707	12,000	13,618	12,000
266.001	Repairs & Maint - Bldgs (HVAC)	483	645	1,050	1,050	1,050
269	Repairs and Maint - Other	46	135	1,000	1,000	1,000
271	Reserve Firemen	470	140	3,000	-	3,000
	Total Contractual Services	\$ 57,897	\$ 59,719	\$ 64,690	\$ 66,977	\$ 64,690

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General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Supplies</u>						
311	Office Supplies	\$ 699	\$ 908	\$ 800	\$ 921	\$ 800
312	Small Items of Equipment	23,955	13,826	25,000	25,000	25,000
322	Chemical, Lab and Medical Supplies	2,205	1,145	4,000	4,000	4,000
324	Household and Janitorial Supplies	5,272	4,256	3,000	3,000	3,000
326	Clothing and Uniforms	12,291	19,287	22,500	24,500	22,500
326.001	Clothing and Uniforms - PPE Turno	10,348	19,063	30,000	30,000	30,000
328	Educational Supplies (Fire Preventic	1,569	2,461	2,500	2,995	2,500
329	Other Operating Supplies	16,154	14,356	20,000	20,200	20,000
331	Gas, Oil, Diesel Fuel and Grease	11,410	14,879	13,000	13,000	14,000
334	Tires and Tubes	2,172	934	10,000	10,000	10,000
344	Safety Supplies	364	937	1,000	1,000	1,000
	Total Supplies	<u>\$ 86,438</u>	<u>\$ 92,052</u>	<u>\$ 131,800</u>	<u>\$ 134,616</u>	<u>\$ 132,800</u>
<u>Fixed Charges</u>						
533	Machinery and Equipment - Copier	\$ 609	\$ 689	\$ 1,000	\$ 1,000	\$ 1,000
	IT Hardware Purchase-State Grant	-	-	-	-	4,999
571	Inspections/Testing	6,229	11,449	13,000	13,000	13,000
	Total Fixed Charges	<u>\$ 6,837</u>	<u>\$ 12,138</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 18,999</u>
	Total Fire	<u>\$ 1,993,208</u>	<u>\$ 1,994,278</u>	<u>\$ 2,159,790</u>	<u>\$ 2,184,893</u>	<u>\$ 2,218,789</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
43100	<u>Public Works</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 788,970	\$ 746,287	\$ 762,000	\$ 762,000	\$ 790,000
113	Salaries - Overtime	32,649	17,163	20,000	20,000	30,000
141	OASI Employers Share	56,967	53,174	60,000	60,000	64,000
142	Employee Health Insurance	156,193	134,481	178,000	178,000	183,000
143	Retirement - ING	12,151	8,895	9,000	9,000	9,000
143.001	Retirement - TCRS	32,003	32,322	38,000	38,000	45,000
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	874	540	700	700	740
147	Unemployment Insurance	692	410	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	1,635	1,334	4,000	4,000	4,000
	Total Personnel	\$ 1,082,134	\$ 994,606	\$ 1,073,200	\$ 1,073,200	\$ 1,127,240
	<u>Contractual Services</u>					
211	Postage	\$ 367	\$ 656	\$ 900	\$ 900	\$ 900
213	Automobile Licenses and Title	36	-	150	150	150
216	Radio and TV Services	47,512	1,278	5,000	5,000	5,000
231	Publication/Formal Ads	533	1,275	1,200	1,200	1,200
239	Dues and Subscriptions	90	40	200	200	200
242	Water	2,672	3,517	3,000	3,000	3,000
245	Telephone	3,823	5,740	7,000	7,000	7,000
247	Street Lighting	204,836	227,339	250,000	250,000	250,000
251	Veterinary Services	1,279	1,679	2,000	2,000	3,000
255	Data Processing	-	-	-	-	-
259	Other Professional Services	1,685	1,374	7,000	7,000	7,000
261	Repairs and Maint - Vehicles	30,631	31,679	27,000	27,000	27,000
262	Repairs and Maint - Other Machiner	14,988	22,240	20,000	20,000	20,000
264	Repairs and Maint - Traffic Lighting	11,323	6,335	20,000	18,000	20,000
266	Repairs and Maint - Buildings	9,692	10,479	20,000	20,000	20,000
268	Repairs and Maint - Roads and Stre	2,256	5,904	10,000	10,000	10,000
	Total Contractual Services	\$ 331,723	\$ 319,535	\$ 373,450	\$ 371,450	\$ 374,450
	<u>Supplies</u>					
311	Office Supplies	\$ 2,844	\$ 3,625	\$ 4,000	\$ 4,000	\$ 4,000
312	Small Items of Equipment	10,719	16,907	26,000	26,000	26,000
322	Chemical, Lab and Medical Supplies	10,069	11,555	10,000	10,000	10,000
323.001	Trustee Expenses	10,759	20,382	13,500	15,500	13,500
324	Household and Janitorial Supplies	4,793	3,644	4,000	4,000	4,000
326	Clothing and Uniforms	14,786	14,476	21,000	21,000	21,000
331	Gas, Oil, Diesel Fuel and Grease	53,797	50,181	55,000	55,000	65,000
334	Tires and Tubes	7,606	7,479	10,000	10,000	10,000
342	Sign Parts and Supplies	19,811	13,449	20,000	20,000	20,000
343	Salt Purchase	8,721	7,646	15,000	15,000	15,000
344	Safety Supplies	1,966	4,782	7,000	7,000	7,000
	Total Supplies	\$ 145,873	\$ 154,126	\$ 185,500	\$ 187,500	\$ 195,500
	<u>Building Materials</u>					
421	Guardrails	\$ 5,700	\$ 1,750	\$ 5,000	\$ 5,000	\$ 5,000
451	Crushed Stone	11,376	11,977	15,000	15,000	20,000

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
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Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
455	Tile and Pipe	27,545	10,959	25,000	25,000	35,000
471	Asphalt and Asphalt Filler	10,546	8,532	15,000	15,000	20,000
	Total Building Materials	\$ 55,168	\$ 33,218	\$ 60,000	\$ 60,000	\$ 80,000
	Fixed Charges					
533	Machinery and Equip - Copier	\$ 533	\$ 5,359	\$ 6,000	\$ 6,000	\$ 2,000
	Total Fixed Charges	\$ 533	\$ 5,359	\$ 6,000	\$ 6,000	\$ 2,000
	Capital Outlay					
931	Roads, Street, and Parking	\$ -	\$ -	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	411,508	345,366	300,000	300,000	300,000
931.002	Street Striping	28,363	14,737	35,000	35,000	35,000
933	Sidewalks	-	-	10,000	10,000	10,000
	State Grant-Sidewalks	-	-	-	-	201,441
938	Transition Plan Repairs	-	-	10,000	10,000	10,000
939	Bridge Repairs	-	-	-	-	10,000
943	Vehicles	-	-	-	-	-
949	Other Machinery and Equipment	-	-	-	-	-
960	Capital Repairs - Street Lights	1,132	-	-	-	-
999	Additions to Capital Assets	-	-	-	-	-
	Total Capital Outlay	\$ 441,003	\$ 360,103	\$ 355,000	\$ 355,000	\$ 566,441
	Total Public Works	\$ 2,056,434	\$ 1,866,947	\$ 2,053,150	\$ 2,053,150	\$ 2,345,631

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018		2018-2019		2019-2020		2019-2020		2020-2021	
		Audited		Audited		Original Budget		Amendment #2 Budget		Approved Budget	
44210	Contributions to Other Agencies										
720.001	TN Rehabilitation Center	\$ 9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000	
720.003	Coffee County Child Care Center	2,500		3,000		3,000		3,000		3,000	
720.005	South Central Human Resources	1,515		1,515		1,616		1,616		1,616	
720.006	Coffee County Library	12,000		12,500		12,500		12,500		12,500	
720.007	Coffee County Senior Center	5,000		8,500		8,500		8,500		8,500	
720.008	Manchester Senior Center	3,000		-		-		-		-	
720.010	Keep Coffee County Beautiful	-		-		-		-		-	
720.011	Manchester/Coffee County Confere	185,126		149,065		135,000		285,000		145,000	
720.013	Coffee County Children's Advocacy	6,500		6,500		6,500		6,500		6,500	
720.014	TN Backroads Heritage	1,000		-		-		-		-	
720.015	South Central TN Development Dist	-		-		-		-		-	
720.018	Chamber of Commerce	7,000		5,000		10,000		10,000		10,000	
720.019	CASA	-		-		-		-		-	
720.020	Coffee County Historical Society	5,000		5,000		5,000		5,000		5,000	
720.021	Coffee County DAV	250		-		-		-		-	
720.022	Haven of Hope	7,000		5,000		5,000		5,000		5,000	
720.023	The Storehouse	-		-		-		-		3,000	
	Total Contributions to Other Agencies	\$ 244,891	\$	205,080	\$	196,116	\$	346,116	\$	209,116	
	Total Expenditures	\$ 8,541,423	\$	8,550,931	\$	10,855,680	\$	9,925,336	\$	14,052,614	
	Other Uses										
51620	Operating Transfers										
762	Transfer to Sanitation	\$ 70,000	\$	173,079	\$	50,000	\$	50,000	\$	250,000	
763	Transfer to Recreation Fund	557,500		520,351		700,000		950,000		700,000	
764	Transfer to General Purpose Schoc	1,858,467		1,858,467		1,858,467		1,858,467		1,858,467	
765	Transfer to Debt Service Fund	1,412,152		1,425,549		1,417,049		1,417,049		1,433,424	
765.001	Transfer to Debt Service-Leave	25,500		25,500		25,500		25,500		25,500	
767	Transfer to Tourism Fund	18,250		-		-		-		-	
768	Transfer to Capital Equipment	715,000		679,161		-		-		-	
	Total Other Uses	\$ 4,656,869	\$	4,682,107	\$	4,051,016	\$	4,301,016	\$	4,267,391	
	Total Expenditures and Other Uses	\$ 13,198,292	\$	13,233,038	\$	14,906,696	\$	14,226,352	\$	18,320,005	
	Revenues and Other Sources Over (Under)										
	Expenditures and Other Uses	\$ 71,447	\$	537,244	\$	(585,069)	\$	(857,751)	\$	(1,938,276)	
	Estimated Beginning Fund Balance Jt	6,270,327		6,341,773		6,879,017		6,879,017		6,021,266	
	Non-spendable Fund Balance	80,000		80,000		80,000		80,000		80,000	
	Assigned Fund Balance										
	Fire Department Equipment	-		-		-		-		-	
	Community Policing Fund Bala	-		-		-		-		-	
	Unassigned Fund Balance	6,261,773		6,799,017		6,213,948		5,941,266		4,002,990	
	Estimated Ending Fund Balance June	\$ 6,341,773	\$	6,879,017	\$	6,293,948	\$	6,021,266	\$	4,082,990	

City of Manchester, Tennessee
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City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 109,939	\$ 112,204	\$ 105,000	\$ 105,000	\$ 105,000
34412	Solid Waste Residential Collection	280,555	272,182	275,000	275,000	275,000
34415	Solid Waste Debris Pickup	14,523	12,836	23,000	23,000	23,000
34423	Solid Waste Surcharge - General	656,675	681,601	620,000	620,000	620,000
34440	Refuse Recycling Charges	26,846	21,763	30,000	30,000	30,000
36999	Miscellaneous Revenue	963	-	3,000	3,000	3,000
	Total Current Services	<u>\$ 1,089,501</u>	<u>\$ 1,100,586</u>	<u>\$ 1,056,000</u>	<u>\$ 1,056,000</u>	<u>\$ 1,056,000</u>
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 70,000	\$ 173,079	\$ 50,000	\$ 50,000	\$ 250,000
	Total Other Revenue	<u>\$ 70,000</u>	<u>\$ 173,079</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 250,000</u>
	Total Revenues and Other Sources	<u>\$ 1,159,501</u>	<u>\$ 1,273,665</u>	<u>\$ 1,106,000</u>	<u>\$ 1,106,000</u>	<u>\$ 1,306,000</u>
<u>Expenditures</u>						
43200	<u>Sanitation Services</u>					
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 268,801	\$ 261,735	\$ 274,000	\$ 274,000	\$ 290,000
113	Salaries - Overtime	5,522	3,433	10,000	10,000	20,000
141	OASI Employers Share	20,986	20,285	22,000	22,000	24,000
142	Health Insurance	67,864	55,850	65,000	65,000	67,000
143	Retirement - ING	1,559	-	3,000	3,000	3,000
143.001	Retirement - TCRS	9,115	10,108	12,000	12,000	15,000
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	323	200	255	255	270
146	Worker's Compensation	-	-	9,000	10,324	9,000
147	Unemployment Insurance	236	152	500	500	500
	Total Personnel	<u>\$ 374,405</u>	<u>\$ 351,763</u>	<u>\$ 395,755</u>	<u>\$ 397,079</u>	<u>\$ 428,770</u>
<u>Contractual Services</u>						
261	Repairs and Maint - Vehicles	\$ 15,701	\$ 27,134	\$ 25,000	\$ 25,000	\$ 25,000
262	Repairs and Maint - Other Machinery	5,837	6,713	20,000	20,000	20,000
293	Recycle Containers/Cardboard	942	3,255	12,000	12,000	12,000
294	Brush Disposal	26,198	32,130	35,000	35,000	50,000
295	Landfill Services	619,500	704,037	650,000	650,000	750,000
	Total Contractual Services	<u>\$ 668,178</u>	<u>\$ 773,269</u>	<u>\$ 742,000</u>	<u>\$ 742,000</u>	<u>\$ 857,000</u>

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2021

Schedule D-1

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 242	\$ 3,544	\$ 2,000	\$ 2,000	\$ 2,000
331	Gas, Oil, Diesel Fuel and Grease	7,405	16,715	20,000	20,000	30,000
334	Tires, Tubes, ETC.	3,235	5,869	8,000	8,000	8,000
511	General Liability	-	-	2,500	2,500	2,500
	Total Supplies	<u>\$ 10,882</u>	<u>\$ 26,128</u>	<u>\$ 32,500</u>	<u>\$ 32,500</u>	<u>\$ 42,500</u>
	<u>Capital Outlay</u>					
999	Additions to Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 1,053,466</u>	<u>\$ 1,151,160</u>	<u>\$ 1,170,255</u>	<u>\$ 1,171,579</u>	<u>\$ 1,328,270</u>
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ 56,626	\$ -	\$ 35,000	\$ 35,000	\$ -
	Transfer to Capital Equipment Fund	-	-	-	-	-
	Total Transfers	<u>\$ 56,626</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 1,110,092</u>	<u>\$ 1,151,160</u>	<u>\$ 1,205,255</u>	<u>\$ 1,206,579</u>	<u>\$ 1,328,270</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 49,409	\$ 122,505	\$ (99,255)	\$ (100,579)	\$ (22,270)
	Estimated Beginning Fund Balance July 1	\$ 157,312	\$ 206,721	\$ 329,226	\$ 329,226	\$ 228,647
	Estimated Ending Fund Balance June 30	<u>\$ 206,721</u>	<u>\$ 329,226</u>	<u>\$ 229,971</u>	<u>\$ 228,647</u>	<u>\$ 206,377</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 267,860	\$ 238,975	\$ 225,000	\$ 200,000	\$ 192,000
	Total Local Taxes	\$ 267,860	\$ 238,975	\$ 225,000	\$ 200,000	\$ 192,000
<u>Intergovernmental</u>						
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -
33486	TN Arts Commission	-	-	-	9,400	-
33489	Bonnaroo Works Grant-Movie Screen	7,000	-	-	-	-
33491	Recreation Department- Grants	7,000	-	-	-	-
33492	Dept of Health Grant	20,000	-	-	-	-
33494	Comm Foundation Grant	-	5,317	-	5,000	-
33498	LPRF Grant (Soccer Complex)	105,000	60,000	336,000	336,000	-
33499	LPRF Grant (Soccer Complex)-Park Partners	35,000	-	15,000	19,000	-
33500	LPRF Grant (Soccer Complex)-InKind	-	-	70,000	70,000	-
33501	Diabetes Grant B	-	-	-	6,425	15,000
33502	Diabetes Grant A	-	-	-	-	150,000
33504	Tennis Court Grant	15,000	-	-	-	-
33505	Diabetes Bike Grant	13,766	1,234	-	-	-
33506	Soccer Complex Electric Grant	57,607	-	-	-	-
33507	Commit to Health Grant	-	5,000	-	-	-
33508	Dog Park Dash Grant	-	30,000	-	-	-
33509	Forestry Grant	-	3,147	-	-	-
33510	TAP Greenway Grant	-	-	-	-	240,000
33511	Built Environment Grant	-	-	-	10,000	-
	State Grant-COVID19	-	-	-	-	24,000
	Total Intergovernmental	\$ 260,373	\$ 104,698	\$ 429,000	\$ 463,825	\$ 429,000
<u>Charges for Current Services</u>						
34723	Swimming Lesson Charges	\$ 44,150	\$ 60,502	\$ 53,000	\$ 53,000	\$ 55,000
34724	Pool Rental	37,800	42,067	36,000	28,000	40,000
34742	Activity Fees	19,393	38,242	31,000	26,000	40,000
34743	Day Camp Charges	38,653	52,246	43,000	43,000	50,000
34744	Fireworks	-	-	2,000	2,000	2,000
34745	Park and Recreation Concessions	59,760	61,698	60,000	25,000	60,000
34746	ADA Wright Center - Rental	14,067	11,478	13,000	8,000	11,000
34747	Shelter Rentals	3,397	3,389	3,600	1,500	3,500
34771	Membership and Dues - Yearly Passes	581,083	531,980	595,000	525,000	560,000
34772	Membership and Dues - Monthly Passes	18,166	14,302	19,000	19,000	16,000
34773	Membership and Dues - Daily Passes	189,732	165,848	170,000	140,000	180,000
34774	Recreation Complex Concessions	89,941	85,182	90,000	65,000	86,000
34777	Athletic League	22,680	23,010	28,000	20,000	28,000
34779	Silver and Fit	4,181	6,016	5,000	9,073	10,000
34781	Sponsorships	15,414	22,951	20,000	15,000	23,000
34782	Christmas Parade Sponsorships	1,750	3,400	2,000	4,325	3,500
34792	Meeting Room Rental	21,384	23,256	23,000	23,000	23,000
34795	Food Booth/Space Rentals	-	-	-	100	100
	Total Charges for Current Services	\$ 1,161,550	\$ 1,145,567	\$ 1,193,600	\$ 1,006,998	\$ 1,191,100
<u>Other Revenues</u>						

City of Manchester, Tennessee
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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
36330	Sale of Equipment	\$ 3,563	\$ -	\$ 5,000	\$ 5,000	\$ -
36350	Insurance Recovery	-	-	-	1,589	-
36731	Donation from Tourism	-	-	-	7,500	-
36999	Miscellaneous Revenues	3,994	13,706	14,000	14,000	14,000
	Total Other Revenues	<u>\$ 7,557</u>	<u>\$ 13,706</u>	<u>\$ 19,000</u>	<u>\$ 28,089</u>	<u>\$ 14,000</u>
	Total Revenues	\$ 1,697,341	\$ 1,502,946	\$ 1,866,600	\$ 1,698,912	\$ 1,826,100
	<u>Other Sources</u>					
39110	Transfer from General Fund	<u>\$ 557,500</u>	<u>\$ 520,351</u>	<u>\$ 700,000</u>	<u>\$ 950,000</u>	<u>\$ 700,000</u>
	Total Other Sources	<u>\$ 557,500</u>	<u>\$ 520,351</u>	<u>\$ 700,000</u>	<u>\$ 950,000</u>	<u>\$ 700,000</u>
	Total Revenue and Other Sources	<u>\$ 2,254,841</u>	<u>\$ 2,023,297</u>	<u>\$ 2,566,600</u>	<u>\$ 2,648,912</u>	<u>\$ 2,526,100</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>44410 Recreation Administration</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 154,930	\$ 154,930	\$ 159,000	\$ 159,000	\$ 159,000
113	Salaries-Overtime	86	319	500	500	500
141	OASI Employers Share	10,957	10,921	12,200	12,200	12,200
142	Employee Health Insurance	24,025	21,628	26,000	26,000	26,000
143	Retirement - ING	946	1,436	3,000	3,000	2,800
143	Retirement - TCRS	6,083	6,090	6,300	6,300	6,300
145	Employee Life Insurance	168	114	120	120	125
147	Unemployment Insurance	96	72	550	550	550
148	Education/Training/Travel/ Lodging	3,627	2,669	4,000	4,108	4,000
Total Personnel		<u>\$ 200,918</u>	<u>\$ 198,179</u>	<u>\$ 211,670</u>	<u>\$ 211,778</u>	<u>\$ 211,475</u>
<u>Contractual Services</u>						
211	Postage	\$ 61	\$ 117	\$ 500	\$ 500	\$ 500
221	Printing, Duplicating and Typing	1,938	1,345	1,000	1,567	3,000
231	Publication Formal/Legal Notices	2,441	1,528	2,000	2,000	2,000
239	Dues and Subscription	1,470	2,559	2,500	5,325	2,500
240	Bank, Credit Card, Fines, & Fees	10,092	9,395	5,000	1,500	2,000
Total Contractual Services		<u>\$ 16,002</u>	<u>\$ 14,944</u>	<u>\$ 11,000</u>	<u>\$ 10,892</u>	<u>\$ 10,000</u>
<u>Supplies</u>						
311	Office Supplies and Materials	\$ 1,466	\$ 1,704	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	144	211	500	500	500
326	Clothing and Uniforms	123	-	-	-	-
Total Supplies		<u>\$ 1,733</u>	<u>\$ 1,915</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<u>Fixed Charges</u>						
533	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Total Fixed Charges		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,500</u>
<u>Capital Outlay</u>						
947	Office Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ 5,500
999	Add to Capital Assets	-	-	-	-	-
Total Capital Outlay		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,500</u>
Total Recreation Administration		<u>\$ 218,653</u>	<u>\$ 215,038</u>	<u>\$ 225,170</u>	<u>\$ 225,170</u>	<u>\$ 233,975</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 211,032	\$ 214,712	\$ 224,500	\$ 224,500	\$ 227,000
113	Salaries - Overtime	5,098	5,839	5,000	5,000	5,000
121	Wages - Part-Time	249,954	281,701	250,000	250,000	270,000
141	OASI Employers Share	34,637	37,791	37,000	37,000	39,000
142	Employee Health Insurance	35,923	33,956	44,250	44,250	52,000
143	Retirement - TCRS	11,217	11,445	12,200	12,200	12,500
145	Employee Life Insurance	278	168	230	230	245
146	Worker's Compensation	10,000	21,690	21,690	23,435	22,000
147	Unemployment Insurance	1,300	956	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	5,464	5,018	3,500	3,500	3,500
	Total Personnel	<u>\$ 564,903</u>	<u>\$ 613,276</u>	<u>\$ 599,870</u>	<u>\$ 601,615</u>	<u>\$ 632,745</u>
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,366	\$ 1,435	\$ 1,500	\$ 1,500	\$ 1,500
241	Electric	257,317	291,518	275,000	275,000	285,000
242	Water	24,022	29,710	25,000	25,000	25,000
244	Gas	76,054	84,696	75,000	75,000	75,000
245	Telephone	4,055	5,685	4,500	4,500	5,000
255	Data Processing Support	15,574	10,650	12,000	12,000	12,000
258	Christmas Parade Expense	3,717	3,847	5,000	1,169	5,000
261	Repairs and Maint - Vehicles	-	2,667	1,500	1,500	1,500
262	Repairs and Maint - Other Machinery	34,817	36,004	40,000	48,057	40,000
263	Repairs and Maint - Office Equip	93	1,983	4,000	5,935	4,000
265	Repairs and Maint - Grounds	2,483	2,726	5,000	2,500	5,000
266	Repairs and Maint - Buildings	30,583	27,106	20,000	25,507	20,000
270	Contracted Recreational Services	2,191	-	-	200	-
	Total Contractual Services	<u>\$ 452,272</u>	<u>\$ 498,027</u>	<u>\$ 468,500</u>	<u>\$ 477,868</u>	<u>\$ 479,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment-Wellness	\$ 2,835	\$ 2,494	\$ 2,000	\$ 2,000	\$ 2,000
322	Chemical, Lab and Medical Supplies	26,081	30,892	28,000	28,000	28,000
323	Food	49,262	47,382	40,000	30,000	40,000
323.002	Program Meals	739	1,318	1,500	1,500	1,500
324	Household and Janitorial Supplies	22,831	24,641	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	13,599	11,952	13,000	13,000	13,000
326	Clothing and Uniforms	1,587	3,781	3,500	3,500	3,500
329.001	Diabetes Grant B Expense	11,757	3,822	-	7,656	15,000
329.002	Diabetes Grant A Expense	-	-	-	-	150,000
330	Community Foundation Grant Expense	-	3,602	-	-	5,000
331	Gas, Oil, Diesel Fuel and Grease	-	408	1,200	1,200	2,000
	Total Supplies	<u>\$ 128,691</u>	<u>\$ 130,292</u>	<u>\$ 109,200</u>	<u>\$ 106,856</u>	<u>\$ 280,000</u>
	<u>Fixed Charges</u>					
511	General Liability	\$ 19,315	\$ 20,373	\$ 22,000	\$ 23,150	\$ 22,000
	IT Hardware Purchase-State Grant	-	-	-	-	24,000
533	Machinery and Equipment - Copier	1,469	4,572	3,000	3,632	-
533.001	Machinery and Equipment - Rental	2,465	2,699	4,000	4,000	4,000
	Total Fixed Charges	<u>\$ 23,249</u>	<u>\$ 27,644</u>	<u>\$ 29,000</u>	<u>\$ 30,782</u>	<u>\$ 50,000</u>
	<u>Capital Outlay</u>					
948	Bonnaroo Grant-Movie Screen	\$ 13,999	\$ -	\$ -	\$ -	\$ -
960	Transfer to Debt Service	-	33,360	33,360	33,360	33,360
960.002	Transfer to Debt Service-Leave	-	4,986	2,500	3,642	5,000
	Total Capital Outlay	<u>\$ 13,999</u>	<u>\$ 38,346</u>	<u>\$ 35,860</u>	<u>\$ 37,002</u>	<u>\$ 38,360</u>
	Total Recreation Center	<u>\$ 1,183,114</u>	<u>\$ 1,307,585</u>	<u>\$ 1,242,430</u>	<u>\$ 1,254,123</u>	<u>\$ 1,480,105</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
44720	<u>Park Area</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 94,818	\$ 101,920	\$ 136,920	\$ 136,920	\$ 150,000
113	Salaries - Overtime	3,546	4,323	3,000	3,000	4,000
121	Wages - Part-Time	73,677	57,959	38,000	38,000	42,000
141	OASI Employers Share	12,717	12,157	14,000	14,000	15,000
142	Employee Health Insurance	22,394	20,417	37,500	37,500	30,000
143.001	Retirement-TCRS	5,315	5,545	7,500	7,500	8,100
145	Employee Life Insurance	120	79	160	160	160
146	Worker's Compensation Insurance	3,800	9,845	10,000	10,000	10,000
147	Unemployment Insurance	444	310	1,000	1,000	1,000
	Total Personnel	<u>\$ 216,832</u>	<u>\$ 212,555</u>	<u>\$ 248,080</u>	<u>\$ 248,080</u>	<u>\$ 260,260</u>
	<u>Contractual Services</u>					
231	Publication and Legal Notices	\$ -	\$ -	\$ -	\$ 1,034	\$ -
241	Electric	24,405	27,930	28,000	28,000	28,000
242	Water	14,657	13,759	13,000	13,000	14,000
244	Gas	1,914	3,713	2,000	2,000	4,000
245	Telephone	462	552	1,000	1,000	2,000
259	Other Professional Services - Fireworks	10,800	10,900	11,000	11,000	11,000
261	Repair and Maintenance - Motor Vehicles	1,714	7,445	5,000	5,000	5,000
262	Repair and Maintenance - Other Machinery	8,852	17,756	7,000	7,000	7,000
265	Repair and Maintenance - Grounds	53,381	47,457	40,000	45,211	40,000
266	Repair and Maintenance - Buildings	8,334	9,475	7,000	12,211	7,000
270	Contracted Recreational Services	3,645	2,281	3,000	3,000	3,000
	Total Contractual Services	<u>\$ 128,163</u>	<u>\$ 141,268</u>	<u>\$ 117,000</u>	<u>\$ 128,456</u>	<u>\$ 121,000</u>
	<u>Supplies</u>					
323	Food - Concessions	\$ 34,897	\$ 36,959	\$ 38,000	\$ 22,000	\$ 38,000
323.001	Trustee Expenses	1,541	1,951	2,755	2,755	2,755
324	Household and Janitorial Supplies	6,264	9,066	6,000	6,000	6,000
325	Recreation Supplies/Program Equipment	13,164	13,581	10,000	14,198	10,000
326	Recreation Uniforms	1,525	1,619	2,000	2,000	2,000
331	Gas, Oil, Diesel Fuel, and Grease	8,730	9,802	8,000	8,000	10,000
333	Forestry Grant Expense	-	6,069	-	-	-
334	Tires, Tubes, ETC.	453	346	1,000	1,000	1,000
	Total Supplies	<u>\$ 66,573</u>	<u>\$ 79,393</u>	<u>\$ 67,755</u>	<u>\$ 55,953</u>	<u>\$ 69,755</u>
	<u>Fixed Charges</u>					
511	General Liability	\$ 6,500	\$ 6,500	\$ 6,500	\$ 11,660	\$ 6,500
533	Machinery and Equipment -Rental	850	182	2,000	2,346	2,000
	Total Fixed Charges	<u>\$ 7,350</u>	<u>\$ 6,682</u>	<u>\$ 8,500</u>	<u>\$ 14,006</u>	<u>\$ 8,500</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Capital Outlay</u>						
955	Arts Bldg Comm Grant Expense	\$ -	\$ -	\$ -	\$ 231	\$ -
956	Arts Grant-Creative Place	-	-	-	10,495	-
957	Built Environment Grant	-	-	-	14,400	-
965	Repair & Maint - Grounds	9,616	18,218	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	163,714	40	672,000	672,000	-
999.004	Soccer Complex Electrical Project	55,157	-	-	-	-
999.005	Commit to Health Grant	3,326	20,941	-	-	-
999.006	Dog Park Grant	-	24,044	-	-	-
999.007	TAP Greenway Extension	-	10,504	45,000	45,000	300,000
	Total Capital Outlay	<u>\$ 231,812</u>	<u>\$ 73,747</u>	<u>\$ 717,000</u>	<u>\$ 742,126</u>	<u>\$ 300,000</u>
	Total Park Area	<u>\$ 650,730</u>	<u>\$ 513,645</u>	<u>\$ 1,158,335</u>	<u>\$ 1,188,621</u>	<u>\$ 759,515</u>
	Total Expenditures	<u>\$ 2,052,497</u>	<u>\$ 2,036,268</u>	<u>\$ 2,625,935</u>	<u>\$ 2,667,914</u>	<u>\$ 2,473,595</u>
<u>Transfer to Other Funds</u>						
960	Transfer to Debt Service - Land Purchase	\$ 78,212	\$ -	\$ -	\$ -	\$ -
960.001	Transfer to Debt Service-Equipment Lease	27,117.00	-	-	-	-
960.002	Transfer to Debt Service-Leave	2,900	-	-	-	-
	Total Transfers	<u>\$ 108,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 2,160,726</u>	<u>\$ 2,036,268</u>	<u>\$ 2,625,935</u>	<u>\$ 2,667,914</u>	<u>\$ 2,473,595</u>
	Revenues and Other Sources Over (Under)	\$ 94,115	\$ (12,971)	\$ (59,335)	\$ (19,002)	\$ 52,505
	Expenditures and Other Uses					
	Estimated Beginning Fund Balance July 1	\$ 11,314	\$ 105,429	\$ 92,458	\$ 92,458	\$ 73,456
	Estimated Ending Fund Balance June 30	<u>\$ 105,429</u>	<u>\$ 92,458</u>	<u>\$ 33,123</u>	<u>\$ 73,456</u>	<u>\$ 125,961</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 59,491	\$ 54,557	\$ 65,000	\$ 65,000	\$ 70,000
	Total Fines, Forfeitures and Penalties	<u>\$ 59,491</u>	<u>\$ 54,557</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 70,000</u>
<u>Other Revenues</u>						
36332	Sale of Equipment - Drug Fund	\$ -	\$ 10,864	\$ 18,000	\$ 18,000	\$ 18,000
36340	Confiscations	81,799	54,783	50,000	60,901	60,000
36350	Insurance Recovery	6,087	4,072	4,000	4,000	5,000
36362	Sale of Vehicles	11,728	3,832	20,000	20,000	20,000
36715	Contribution and Donations	500	-	10,000	10,000	10,000
36735	Contribution and Donations - Individuals	5,000	-	15,000	15,000	15,000
36940	Sale of Seized Vehicle Fees	-	-	10,000	10,000	10,000
36941	Sale of Vehicles - Confiscations	21,413	5,758	25,000	25,000	25,000
	Total Other Revenues	<u>\$ 126,528</u>	<u>\$ 79,309</u>	<u>\$ 152,000</u>	<u>\$ 162,901</u>	<u>\$ 163,000</u>
	Total Revenues	<u>\$ 186,019</u>	<u>\$ 133,866</u>	<u>\$ 217,000</u>	<u>\$ 227,901</u>	<u>\$ 233,000</u>
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
<u>Personnel</u>						
113	Salaries-Overtime	\$ 5,935	\$ 2,799	\$ 15,000	\$ 15,000	\$ 15,000
141	OASI Employers Share	425	199	1,200	1,200	1,200
142	Employee Health Insurance	-	-	1,000	1,000	1,000
143	Retirement - ING	-	-	800	800	800
143.001	Retirement - TCRS	310	146	1,000	1,000	1,000
145	Employee Life Insurance	-	-	50	50	50
148	Education/Training	12,239	11,500	15,000	15,000	15,000
	Total Personnel	<u>\$ 18,910</u>	<u>\$ 14,644</u>	<u>\$ 34,050</u>	<u>\$ 34,050</u>	<u>\$ 34,050</u>
<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ 213	\$ 112	\$ 300	\$ 300	\$ 300
241	Gov.Deals Expense	2,795	1,669	3,000	3,000	3,000
255	Data Processing Support	-	-	25,000	25,000	17,000
261	Repair & Maint - Vehicle	3,188	292	4,000	4,000	3,650
269	Other Repair and Maintenance Services	-	-	1,000	1,000	1,000
299	Misc. Contractual Services	5,667	3,715	5,500	5,500	5,500
	Total Contractual Services	<u>\$ 11,862</u>	<u>\$ 5,788</u>	<u>\$ 38,800</u>	<u>\$ 38,800</u>	<u>\$ 30,450</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
	Supplies					
312	Small Items of Equipment	\$ 5,825	\$ 2,336	\$ 12,000	\$ 12,000	\$ 12,000
326	Clothing and Uniforms	1,058	1,825	3,000	3,000	3,000
329	Other Operating Supplies	20,671	15,663	50,000	50,000	59,000
331	Gas, Oil, Diesel Fuel	27	-	1,500	1,500	1,500
332	Dog Equipment and Supplies	879	1,329	8,000	8,000	8,000
333	Other Equipment Parts	3,443	5,685	20,000	20,000	20,000
	Total Supplies	<u>\$ 31,903</u>	<u>\$ 26,838</u>	<u>\$ 94,500</u>	<u>\$ 94,500</u>	<u>\$ 103,500</u>
	Capital Outlay					
942	General Purpose Machinery and Equipment	\$ -	\$ 979	\$ 5,000	\$ 5,000	\$ 5,000
943	Drug Vehicle	55,151	105,957	80,000	83,100	60,000
	Total Capital Outlay	<u>\$ 55,151</u>	<u>\$ 106,936</u>	<u>\$ 85,000</u>	<u>\$ 88,100</u>	<u>\$ 65,000</u>
	Total Expenditures	<u>\$ 117,826</u>	<u>\$ 154,206</u>	<u>\$ 252,350</u>	<u>\$ 255,450</u>	<u>\$ 233,000</u>
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 68,193	\$ (20,340)	\$ (35,350)	\$ (27,549)	\$ -
	Estimated Beginning fund Balance July 1	\$ 516,626	\$ 584,819	\$ 564,479	\$ 564,479	\$ 536,930
	Estimated Ending Fund Balance June 30	<u>\$ 584,819</u>	<u>\$ 564,479</u>	<u>\$ 529,129</u>	<u>\$ 536,930</u>	<u>\$ 536,930</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 133,930	\$ 119,487	\$ 95,000	\$ 90,000	\$ 80,750
	Total Local Taxes	<u>\$ 133,930</u>	<u>\$ 119,487</u>	<u>\$ 95,000</u>	<u>\$ 90,000</u>	<u>\$ 80,750</u>
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ -	\$ -	\$ -	\$ -	-
31948	Tourism COOP Grant Revenue	13,067	-	-	-	-
36999	Miscellaneous Revenue	1,500	2,950	-	3,299	3,000
37000	Grant Revenue-State of Tennessee	-	-	-	-	-
37001	Transfer from General Fund	18,250	-	-	-	-
		<u>\$ 32,817</u>	<u>\$ 2,950</u>	<u>\$ -</u>	<u>\$ 3,299</u>	<u>\$ 3,000</u>
	Total Revenues	<u>\$ 166,747</u>	<u>\$ 122,437</u>	<u>\$ 95,000</u>	<u>\$ 93,299</u>	<u>\$ 83,750</u>
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ -	-
141	OASI Employers Share	-	-	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Travel	892	716	4,000	4,000	4,000
	Total Personnel	<u>\$ 892</u>	<u>\$ 716</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
	<u>Contractual Services</u>					
236	Public Relations	\$ 22,900	\$ 7,585	\$ -	\$ -	-
236.002	Local Activity Support	66,316	27,615	32,000	32,000	32,000
236.004	Tourism Promo - Brochures, Flyer, Ads	7,510	31,417	55,000	61,500	55,000
236.005	Manchester Chamber - Tourism Prom	27,000	19,992	-	5,000	5,000
239	South Central TN Tourism Dues	-	-	-	-	-
240	Hotel/Motel Tax Audit Expense	-	-	-	-	-
247	Christmas Lighting and Banners	10,563	6,408	3,000	3,000	3,000
	Total Contractual Services	<u>\$ 134,289</u>	<u>\$ 93,017</u>	<u>\$ 90,000</u>	<u>\$ 101,500</u>	<u>\$ 95,000</u>
	<u>Supplies</u>					
329	Other Operating Supplies	\$ 249	\$ 261	\$ 1,000	\$ 1,000	\$ 1,000
329.001	Signs and Sign Maintenance	-	-	-	-	-
329.002	Landscaping, General Prom & Other	-	-	-	-	-
329.003	Christmas Parade Supplies	-	159	-	-	-
	Total Supplies	<u>\$ 249</u>	<u>\$ 420</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
	<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ -	\$ -	\$ -	\$ -	-
945	Transfer to Recreation Center	-	-	-	7,500	-
	Transfer to Capital Equipment- Recreation	-	-	-	17,500	-
947	Partnership Marketing Program Grant	-	-	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 135,430</u>	<u>\$ 94,153</u>	<u>\$ 95,000</u>	<u>\$ 131,500</u>	<u>\$ 100,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
	<u>Transfers</u>					
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 135,430</u>	<u>\$ 94,153</u>	<u>\$ 95,000</u>	<u>\$ 131,500</u>	<u>\$ 100,000</u>
	Revenues over (Under) Expenditures	\$ 31,317	\$ 28,284	\$ -	\$ (38,201)	\$ (16,250)
	Estimated Beginning Fund Balance July 1	\$ 250,778	\$ 282,095	\$ 310,379	\$ 310,379	\$ 272,178
	Estimated Ending Fund Balance June 30	<u><u>\$ 282,095</u></u>	<u><u>\$ 310,379</u></u>	<u><u>\$ 310,379</u></u>	<u><u>\$ 272,178</u></u>	<u><u>\$ 255,928</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
CAPITAL EQUIPMENT REPLACEMENT FUND 250
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues</u>						
36332	Sale of Equipment-Street	\$ -	\$ -	\$ -	14,854	\$ -
36333	Sale of Equipment-Sanitation	-	-	-	7,267	-
36334	Sale of Equipment-Codes	-	-	-	11	-
36335	Sale of Equipment-Recreation	-	-	-	-	-
36350	Insurance Recoveries	-	-	-	3,875	-
36351	Donation from Tourism for Recreation	-	-	-	17,500	-
36360	Sale of Vehicles-Street	-	-	-	6,880	-
36362	Sale of Vehicles-Sanitation	-	-	-	15,919	-
36364	Sale of Vehicles-Police	-	-	-	2,129	-
36365	Sale of Vehicles-Codes	-	-	-	1,789	-
36961	Transfer from General Fund	715,000	679,161	-	-	-
Total Revenues		\$ 715,000	\$ 679,161	\$ -	\$ 70,224	\$ -
<u>Expenditures</u>						
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	\$ -	-
41510-943	Vehicles-Finance	-	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-	-
41700-943	Vehicles- Health and Codes	-	6,825	-	-	-
41800-921	Building Improvement/Renovations	-	-	-	-	-
41800-949	Other Machinery and Equipment	-	-	-	-	-
42100-943	Vehicles-Police	66,890	-	-	-	-
42200-921	Building Improvement/Renovations-Fire	-	-	-	-	-
42200-943	Vehicles-Fire	-	487,161	-	-	-
42200-949	Other Machinery and Equipment	-	-	-	-	-
43100-943	Vehicles-Street	-	-	-	23,500	-
43100-949	Other Machinery and Equipment	219,000	38,167	-	44,503	-
43100-960	Capital Repairs-Street Lights	13,940	17,570	-	5,920	-
43200-949	Other Machinery and Equipment-Sanitation	72,500	-	-	-	-
44420-921	Building Improvement/Renovation-Rec Cente	67,709	12,736	-	33,000	-
44420-949	Other Machinery and Equipment-Rec Center	18,098	16,497	-	13,365	-
44720-943	Vehicles-Recreation	9,500	-	-	-	-
44720-949	Other Machinery and Equipment-Parks	18,263	9,459	-	21,730	-
Total Expenditures		\$ 485,900	\$ 588,415	\$ -	\$ 142,018	\$ -
Revenues over (Under) Expenditures		\$ 229,100	\$ 90,746	\$ -	\$ (71,794)	-
Estimated Beginning Fund Balance July 1		\$ -	\$ 229,100	\$ 319,846	\$ 319,846	\$ 248,052
Estimated Ending Fund Balance June 30		\$ 229,100	\$ 319,846	\$ 319,846	\$ 248,052	\$ 248,052

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
	<u>Revenues and Other Sources</u>					
	<u>Charges for Current Services</u>					
	<u>Other Revenues</u>					
36101	Interest Earnings	\$ 19,209	\$ 29,987	\$ 12,000	\$ 27,000	\$ 20,000
36220	Lease of Property	55,750	27,875	27,875	27,875	27,875
	Total Other Revenues	<u>\$ 74,959</u>	<u>\$ 57,862</u>	<u>\$ 39,875</u>	<u>\$ 54,875</u>	<u>\$ 47,875</u>
	Total Revenues	<u>\$ 74,959</u>	<u>\$ 57,862</u>	<u>\$ 39,875</u>	<u>\$ 54,875</u>	<u>\$ 47,875</u>
	<u>Other Sources</u>					
36961	Transfer from General Fund	\$ 1,412,152	\$ 1,425,549	\$ 1,417,049	\$ 1,417,049	\$ 1,433,424
36962	Transfer from General Fund-Leave	25,500	25,500	25,500	25,500	25,500
36963	Transfer from Recreation Fund-Leave	2,900	4,986	2,500	3,642	5,000
36965	Transfer from Sanitation	56,626	-	35,000	35,000	-
36968	Transfer from Recreation	105,329	33,360	33,360	33,360	33,360
	Total Other Sources	<u>\$ 1,602,507</u>	<u>\$ 1,489,395</u>	<u>\$ 1,513,409</u>	<u>\$ 1,514,551</u>	<u>\$ 1,497,284</u>
	Total Revenue and Other Sources	<u>\$ 1,677,467</u>	<u>\$ 1,547,257</u>	<u>\$ 1,553,284</u>	<u>\$ 1,569,426</u>	<u>\$ 1,545,159</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 460,000	\$ 495,000	\$ 490,000	\$ 490,000	\$ 505,000
640	Interest on Bonds	753,624	744,349	734,349	734,349	724,424
660	Rec Center Lease	27,117	33,360	33,360	33,360	33,360
680	Sanitation Lease to Purchase Equipment	56,626	-	35,000	35,000	-
690	Other Debt Service-Principal	165,000	175,000	185,000	185,000	200,000
691	Other Debt Service-Interest	14,500	11,200	7,700	7,700	4,000
691.002	Capital Outlay Note-Prin land	75,308	-	-	-	-
691.003	Capital Outlay Note-Int Land	2,904	-	-	-	-
691.006	Accumulated Leave Payout-City	128,674	46,157	25,500	78,675	25,500
691.007	Accumulated Leave Payout-Recreation	5,360	7,526	2,500	3,642	5,000
691.008	Capital Outlay-Fire Truck Principal	-	-	-	-	-
691.009	Capital Outlay-Fire Truck Interest	-	-	-	-	-
	Total General Government Debt Service	<u>\$ 1,689,114</u>	<u>\$ 1,512,592</u>	<u>\$ 1,513,409</u>	<u>\$ 1,567,726</u>	<u>\$ 1,497,284</u>
49501	<u>Expenditures</u>					
692	Bank Service Charges	2,160	2,160	2,500	2,500	2,500
	Total Service Charges	<u>\$ 2,160</u>	<u>\$ 2,160</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,691,274</u>	<u>\$ 1,514,752</u>	<u>\$ 1,515,909</u>	<u>\$ 1,570,226</u>	<u>\$ 1,499,784</u>
	Revenues and Other Sources Over (Under)	\$ (13,808)	\$ 32,505	\$ 37,375	\$ (800)	\$ 45,375
	Estimated Ending Fund Balance July 1	\$ 2,609,626	2,595,818	\$ 2,628,323	\$ 2,628,323	\$ 2,627,523
	Estimated Ending Fund Balance June 30	<u>\$ 2,595,818</u>	<u>\$ 2,628,323</u>	<u>\$ 2,665,698</u>	<u>\$ 2,627,523</u>	<u>\$ 2,672,898</u>

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021**

Schedule E-2

**City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2021**

	2016B SERIES Z-4-A Conference Center	\$19,180,000 Series 2010	Z-1-A \$9,690,000 Series 2013	Total
				-
2020-2021	204,000.00	502,305.00	727,118.76	1,433,423.76
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	204,000.00	17,841,473.76	9,469,962.56	27,515,436.32

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

Schedule E-3

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2021

	\$10,620,000 Public Improvement GO Fixed Rate Bonds Series 2010	Total Bond Requirements
<u>Principal Requirements</u>		
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	10,540,000.00	10,540,000.00
<u>Interest Requirements</u>		
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	7,301,473.76	7,301,473.76
Total Debt Requirements	17,841,473.76	17,841,473.76

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Future Bond Requirements
Refunding 2013

For the Fiscal Year Ending June 30, 2021

	\$13,885,000
	Public Improvement
	GO Fixed Rate
	Bonds Series Z-1-A
<hr/>	
<u>Principal Requirements</u>	
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>8,010,000.00</u>
<u>Interest Requirements</u>	
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>1,459,962.56</u>
Total Debt Requirements	<u><u>9,469,962.56</u></u>

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Future Other Debt Requirements
For the Fiscal Year Ending June 30, 2021

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

	Principal	Interest	Total
2020-2021	200,000.00	4,000.00	204,000.00
<hr style="border: 0.5px solid black;"/>			
Total Other Debt	200,000.00	4,000.00	204,000.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
<u>Revenues</u>						
<u>Intergovernmental</u>						
33700	Coffee County Industrial Park	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400
	Total Intergovernmental	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ 31,185	\$ 38,772	\$ 28,500	\$ 28,500	\$ 28,500
	Total Charges for Current Services	\$ 31,185	\$ 38,772	\$ 28,500	\$ 28,500	\$ 28,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 33,856	\$ 43,057	\$ 16,000	\$ 16,000	\$ 33,000
36330	Sale of Equipment/Vehicles	-	13,373	3,000	3,000	3,000
36350	Insurance Recoveries	-	7,495	-	9,514	-
36530	Loss on Disposal of Fixed Assets	(38,022)	-	-	-	-
36950	Bad Debts Collections	(39)	-	1,000	1,000	1,000
36974	Booster Station Revenue	57,663	-	-	-	-
36975	Water Tower Revenue	-	-	-	-	-
36976	Grant Revenue	-	-	-	-	-
36977	Contribution from County	-	-	-	-	-
36978	AT & T Rental Revenue	14,520	14,520	19,360	19,360	24,800
36980	Other Revenues	-	-	-	-	-
36981	Bond Premiums	-	-	-	-	-
36998	Contributed Assets	-	31,877	-	-	-
36999	Donated Infrastructure	-	456,221	300,000	300,000	100,000
	Total Other Revenues	\$ 67,978	\$ 566,543	\$ 339,360	\$ 348,874	\$ 161,800
<u>Water & Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 798,233	\$ 824,892	\$ 850,000	\$ 850,000	\$ 868,000
37112	Inside Comm/Metered Water Sales	563,873	557,916	575,000	575,000	600,000
37113	Inside Ind/Metered Water Sales	172,922	184,790	185,000	185,000	200,000
37114	Outside Res/Metered Water Sales	782,280	787,362	790,000	790,000	820,000
37115	Outside Comm/Metered Water Sales	148,865	145,870	153,000	153,000	158,000
37116	Outside Ind/Metered Water Sales	378,439	394,856	380,000	380,000	445,000
37117	Unbilled Water	10,654	120,443	800	800	800
37121	Ready To Serve	7,227	6,268	7,000	7,000	4,800
37131	Sprinkler Syst/Fire Protection	61,186	61,186	61,000	61,000	61,000
37141	Sales to Hillsville	486,542	446,707	460,000	460,000	475,000
37191	Forfeited Discounts/Penalties	102,677	112,146	120,000	120,000	120,000
37193	Water Service Calls	54,671	60,910	60,000	60,000	65,000
37196	Water Tap Fees	76,383	94,133	65,000	104,310	90,000
37199	Miscellaneous-Water	33,694	66,667	25,500	25,500	25,500
37211	Sewer Chg/Inside Residential	953,676	982,225	1,000,000	1,000,000	1,020,000
37212	Sewer Chg/Inside Commercial	658,613	646,439	660,000	660,000	670,000
37213	Sewer Chg/Inside Industrial	280,573	276,115	285,000	285,000	285,000
37214	Sewer Chg/Outside Residential	7,414	6,096	6,000	6,000	6,000
37215	Sewer Chg/Outside Commercial	105,100	98,022	100,000	100,000	110,000
37216	Sewer Chg/Outside Industrial	447,454	464,312	455,000	455,000	500,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
37241	Hillsville Sewer-Unbilled	16,105	14,461	15,000	15,000	15,000
37295	Pretreatment Fees	55,628	52,127	57,000	57,000	57,000
37296	Sewer Tap Fees	10,158	32,500	21,000	21,000	21,000
	Total Other Revenues	<u>\$ 6,212,367</u>	<u>\$ 6,436,443</u>	<u>\$ 6,331,300</u>	<u>\$ 6,370,610</u>	<u>\$ 6,617,100</u>
	Total Revenues	<u><u>\$ 6,328,930</u></u>	<u><u>\$ 7,059,158</u></u>	<u><u>\$ 6,716,560</u></u>	<u><u>\$ 6,765,384</u></u>	<u><u>\$ 6,824,800</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018		2018-2019		2019-2020	2019-2020	2020-2021
		Audited	Audited	Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
	<u>Expenses</u>							
52113	<u>Purification</u>							
	<u>Contractual Services</u>							
241	Electric	\$ 86,279	\$ 93,936	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500	\$ 68,000
245	Telephone and Telegraph	7,919	8,974	7,500	15,500	15,500	15,500	14,000
	Total Contractual Services	<u>\$ 94,198</u>	<u>\$ 102,910</u>	<u>\$ 95,000</u>	<u>\$ 103,000</u>	<u>\$ 103,000</u>	<u>\$ 103,000</u>	<u>\$ 82,000</u>
	<u>Supplies</u>							
353	Water Purchased for Resale	\$ 1,154,904	\$ 1,181,221	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,245,000
	Total Supplies	<u>\$ 1,154,904</u>	<u>\$ 1,181,221</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,245,000</u>
	<u>Fixed Charges</u>							
541	Provision for Depreciation	\$ 462,729	\$ 468,507	\$ 283,000	\$ 283,000	\$ 283,000	\$ 283,000	\$ 480,000
	Total Fixed Charges	<u>\$ 462,729</u>	<u>\$ 468,507</u>	<u>\$ 283,000</u>	<u>\$ 283,000</u>	<u>\$ 283,000</u>	<u>\$ 283,000</u>	<u>\$ 480,000</u>
	Total Purification	<u>\$ 1,711,831</u>	<u>\$ 1,752,638</u>	<u>\$ 1,628,000</u>	<u>\$ 1,636,000</u>	<u>\$ 1,636,000</u>	<u>\$ 1,636,000</u>	<u>\$ 1,807,000</u>
52115	<u>Shop and Maintenance</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 945,623	\$ 963,127	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000	\$ 1,030,000
113	Salaries - Overtime	93,053	117,378	90,000	90,000	90,000	90,000	92,700
130	Accrued Benefits	23,743	5,993	30,000	30,000	30,000	30,000	30,000
141	OASI Employers Share	75,100	78,270	86,000	86,000	86,000	86,000	87,000
142	Employee Health Insurance	184,932	161,334	207,500	207,500	207,500	207,500	197,500
143	Retirement - ING	15,320	16,850	25,000	25,000	25,000	25,000	20,000
143.001	Retirement - TCRS	37,848	(53,475)	46,000	46,000	46,000	46,000	58,600
144	Employee Dental Insurance	-	-	-	-	-	-	-
145	Employee Life Insurance	1,116	689	1,000	1,000	1,000	1,000	1,000
146	Worker's Compensation	24,471	39,147	45,000	45,000	45,000	45,000	45,000
147	Unemployment Insurance	761	583	1,500	1,500	1,500	1,500	1,000
148	Education/Training/Travel/ Lodging	4,606	5,495	6,500	6,500	6,500	6,500	6,500
149	Other Employee Benefits	(58)	-	5,000	5,000	5,000	5,000	-
	Total Personnel	<u>\$ 1,406,515</u>	<u>\$ 1,335,391</u>	<u>\$ 1,568,500</u>	<u>\$ 1,568,500</u>	<u>\$ 1,568,500</u>	<u>\$ 1,568,500</u>	<u>\$ 1,569,300</u>
	<u>Contractual Services</u>							
241	Electric	\$ 5,455	\$ 6,265	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,600
245	Telephone and Telegraph	2,334	2,484	2,650	2,650	2,650	2,650	3,200
249	Other Utility Services	-	23	250	250	250	250	250
254	Architectural/Engineering Services	3,773	7,355	6,000	6,000	6,000	6,000	6,000
259	Other Professional Services	19,188	18,586	18,000	18,000	18,000	18,000	19,500
261	Repair & Maintenance - Motor Vehicles	26,426	31,444	29,000	36,000	36,000	36,000	40,000
262	Repair & Maintenance - Other Machinery	40,973	36,536	34,000	34,000	34,000	34,000	42,500
265	Repair & Maintenance - Grounds	23	2,945	2,500	2,500	2,500	2,500	2,500
266	Repair & Maintenance - Buildings	992	5,362	2,500	2,500	2,500	2,500	2,500
269.1	Repair & Maintenance - Water Lines	146,690	188,529	170,000	170,000	170,000	170,000	185,000
269.2	Repair & Maintenance - Sewer Lines	37,725	52,524	35,500	35,500	35,500	35,500	35,500
269.3	Radio Equipment Upgrades	-	5,327	36,500	36,500	36,500	36,500	15,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018		2018-2019		2019-2020		2019-2020		2020-2021	
		Audited	Audited	Audited	Audited	Original Budget	Amendment #2 Budget	Original Budget	Amendment #2 Budget	Approved Budget	
	Total Contractual Services	\$ 283,578	\$ 357,380	\$ 343,300	\$ 350,300	\$ 343,300	\$ 350,300	\$ 343,300	\$ 350,300	\$ 358,550	
	<u>Supplies</u>										
312	Small items of Equipment	\$ 9,507	\$ 9,575	\$ 2,500	\$ 7,500	\$ 2,500	\$ 7,500	\$ 2,500	\$ 7,500	\$ 3,500	
324	Household & Janitorial Supplies	258	375	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
326	Clothing and Uniforms	16,012	15,589	21,500	21,500	21,500	21,500	21,500	21,500	24,000	
328	Educational Supplies	-	-	250	250	250	250	250	250	250	
329	Other Operating Supplies	6,600	8,412	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
331	Gas, Oil, Diesel Fuel and Grease	27,962	31,394	35,500	35,500	35,500	35,500	35,500	35,500	35,500	
338	Repair Parts - Water/Sewer Lines	-	-	-	-	-	-	-	-	-	
	Total Supplies	\$ 60,340	\$ 65,345	\$ 66,750	\$ 71,750	\$ 66,750	\$ 71,750	\$ 66,750	\$ 71,750	\$ 70,250	
	<u>Fixed Charges</u>										
511	General Liability Insurance	\$ 9,033	\$ 7,000	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575	
533	Machinery and Equipment - Copier	100	1,911	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
541	Provision for Depreciation	9,413	48,481	37,000	37,000	37,000	37,000	37,000	37,000	37,000	
564	State-Annual Maintenance	10,066	13,828	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
	Total Fixed Charges	\$ 28,612	\$ 71,220	\$ 70,075	\$ 70,075	\$ 70,075	\$ 70,075	\$ 70,075	\$ 70,075	\$ 70,075	
	<u>Capital Outlay</u>										
943	Vehicles	\$ 4,986	\$ 10,178	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	
	Total Capital Outlay	\$ 4,986.23	\$ 10,178	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	
	Total Shop and Maintenance	\$ 1,784,030	\$ 1,839,514	\$ 2,076,125	\$ 2,088,125	\$ 2,076,125	\$ 2,088,125	\$ 2,076,125	\$ 2,088,125	\$ 2,095,675	
52116	<u>Customer Accounts & Collections</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 152,663	\$ 182,395	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 155,000	
113	Salaries - Overtime	1,938	127	4,500	4,500	4,500	4,500	4,500	4,500	4,650	
130	Accrued Benefits	5,361	1,353	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
141	OASI Employers Share	10,857	12,804	15,000	15,000	15,000	15,000	15,000	15,000	12,500	
142	Employee Insurance	39,387	40,295	48,000	48,000	48,000	48,000	48,000	48,000	34,000	
143	Retirement - ING	8,220	8,084	8,650	8,650	8,650	8,650	8,650	8,650	6,000	
143.001	Retirement - TCRS	2,057	(4,287)	4,000	4,000	4,000	4,000	4,000	4,000	8,300	
144	Dental Insurance	-	-	-	-	-	-	-	-	-	
145	Death Benefit Plans	194	150	200	200	200	200	200	200	200	
146	Worker's Compensation	241	2,000	2,000	6,400	2,000	6,400	2,000	6,400	6,000	
147	Unemployment Insurance	140	153	500	500	500	500	500	500	200	
148	Education	50	1,625	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
	Total Personnel	\$ 221,109	\$ 244,699	\$ 276,550	\$ 280,950	\$ 276,550	\$ 280,950	\$ 276,550	\$ 280,950	\$ 230,550	
	<u>Contractual Services</u>										
211	Postage	\$ 31,962	\$ 30,201	\$ 28,250	\$ 28,250	\$ 28,250	\$ 28,250	\$ 28,250	\$ 28,250	\$ 29,500	
221	Printing, Duplicating, and Typing	6,837	7,679	7,000	7,000	7,000	7,000	7,000	7,000	7,000	
231	Publication Formal/Legal Notices	1,003	1,008	1,200	1,200	1,200	1,200	1,200	1,200	1,200	
235	Membership, Registration and Tuition	-	-	11,500	11,500	11,500	11,500	11,500	11,500	11,500	
239	Dues and Subscriptions	-	-	-	-	-	-	-	-	-	
245	Telephone and Telegraph	317	356	400	400	400	400	400	400	400	

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
249	Other Utility Services	5,975	7,943	6,200	6,200	6,200
252	Legal Services	-	-	500	500	500
253	Accounting/Auditing Services	6,820	5,820	8,500	8,500	7,800
254	Architectural/Engineering Services	-	-	-	-	-
255	Data Processing Support	19,648	16,577	9,500	9,500	17,500
256	Consultant's Services	-	-	-	-	-
259	Other Professional Services	-	-	1,000	1,000	1,000
263	Repair and Maintenance - Furniture	83	245	1,000	1,000	1,000
267	Repair and Maintenance - Computer Equip	3,498	2,207	3,500	3,500	5,000
	Total Contractual Services	\$ 76,142	\$ 72,036	\$ 78,550	\$ 78,550	\$ 88,600
	<u>Supplies</u>					
311	Office Supplies	\$ 2,897	\$ 4,237	\$ 2,500	\$ 2,500	\$ 3,000
312	Small Items of Equipment	1,405	5,401	1,500	1,500	1,500
319	Other Supplies and Materials	-	-	-	-	750
324	Household & Janitorial Supplies	-	-	-	-	1,200
326	Clothing and Uniforms	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	5,342	6,072	5,400	5,400	-
	Total Supplies	\$ 9,644	\$ 15,710	\$ 9,400	\$ 9,400	\$ 6,450
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 206	\$ 206	\$ 2,000	\$ 2,000	\$ 2,000
512	Professional Liability/Surety Bond	100	100	300	300	300
521	Building Insurance	-	-	500	500	500
522	Vehicle Insurance	-	-	5,500	7,000	7,000
533	Machinery & Equip-Copier	453	-	500	500	500
541	Provision for Depreciation	590	2,120	8,000	8,000	2,500
	Total Fixed Charges	\$ 1,349	\$ 2,426	\$ 16,800	\$ 18,300	\$ 12,800
	<u>Debt Service</u>					
693	Amortization of Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Grants, Contributions and Other</u>					
741	Bad Debt Expense	\$ 9,756	\$ 8,749	\$ 7,900	\$ 7,900	\$ 9,000
	Total Grants, Contributions and Other	\$ 9,756	\$ 8,749	\$ 7,900	\$ 7,900	\$ 9,000
	<u>Capital Outlay</u>					
913	Land Rights & Easements	\$ 12	\$ 340	\$ 400	\$ 400	\$ 400
943	Water Vehicles	-	-	-	-	-
947	Office Machinery and Equipment	-	-	1,000	1,000	1,000
	Total Capital Outlay	\$ 12	\$ 340	\$ 1,400	\$ 1,400	\$ 1,400
	Total Customer Accounts and Collections	\$ 318,012	\$ 343,960	\$ 390,600	\$ 396,500	\$ 348,800
52213	<u>Sewer Treatment and Disposal</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 163,669	\$ 159,350	\$ 143,500	\$ 143,500	\$ 143,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
113	Salaries - Overtime	16,297	18,929	20,600	20,600	21,500
130	Accrued Benefits	8,425	2,127	-	-	-
141	OASI Employers Share	13,063	13,101	12,600	12,600	12,850
142	Employee Health Insurance	29,234	22,489	27,000	27,000	33,200
143	Retirement - ING	9,428	7,534	8,200	8,200	7,200
143.001	Retirement - TCRS	878	3,704	4,000	4,000	8,400
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	170	100	150	150	-
146	Worker's Compensation Insurance	3,921	5,500	5,500	5,500	5,500
147	Unemployment Insurance	119	124	450	450	200
148	Education and Training	445	1,599	2,450	2,450	2,500
	Total Personnel	\$ 245,649	\$ 234,557	\$ 224,450	\$ 224,450	\$ 234,850
	<u>Contractual Services</u>					
239	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	286,286	328,435	295,000	295,000	312,000
245	Telephone	908	1,048	1,200	1,200	1,200
262	Repair & Maint - Other Machinery	63,943	66,013	75,000	77,000	121,000
	Total Contractual Services	\$ 351,137	\$ 395,496	\$ 371,200	\$ 373,200	\$ 434,200
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 115	\$ 58	\$ 500	\$ 500	\$ 40,000
322	Chemical, Lab and Medical Supplies	28,626	44,605	50,000	50,000	55,000
326	Clothing and Uniforms	120	-	-	-	-
329	Other Operating Supplies	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	3,456	4,613	5,200	5,200	5,200
362	Wastewater Pretreatment	34,926	32,385	45,000	45,000	45,000
	Total Supplies	\$ 67,243	\$ 81,661	\$ 100,700	\$ 100,700	\$ 145,200
	<u>Fixed Charges</u>					
511	General Liability Insurance - Sewer	\$ 12,600	\$ 14,000	\$ 19,400	\$ 19,400	\$ 20,000
541	Provision for Depreciation	1,083,081	1,112,192	1,060,000	1,060,000	1,120,000
564	State-Annual Maintenance Fee	829	9,889	14,000	14,000	14,000
566	State Sanitary Survey Fees	-	8,300	8,500	8,500	2,000
	Total Fixed Charges	\$ 1,096,510	\$ 1,144,381	\$ 1,101,900	\$ 1,101,900	\$ 1,156,000
	<u>Capital Outlay</u>					
943	Sewer Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Sewer Treatment and Disposal	\$ 1,760,540	\$ 1,856,095	\$ 1,798,250	\$ 1,800,250	\$ 1,970,250
52218	<u>Mechanical Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 42,493	\$ 41,662	\$ 43,281	\$ 43,281	\$ 43,281
113	Salaries - Overtime	11,914	16,550	10,000	10,000	10,500
130	Accrued Benefits	766	193	5,861	5,861	5,861
141	OASI Employers Share	3,377	4,367	4,100	4,100	4,200

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
142	Employee Health Insurance	5,295	4,828	5,650	5,650	5,500
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	1,920	(3,832)	3,000	3,000	2,800
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	57	38	50	50	50
146	Worker's Compensation	32	150	150	1,650	1,600
147	Unemployment Insurance	-	-	400	400	100
	Total Personnel	\$ 65,853	\$ 63,956	\$ 72,492	\$ 73,992	\$ 73,892
	Contractual Services					
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	-	-	-
329	Other Operating Supplies	1,799	1,803	3,000	3,000	3,500
331	Gas, Oil, Diesel Fuel and Grease	1,005	1,333	1,500	1,500	1,500
	Total Contractual Services	\$ 2,804	\$ 3,136	\$ 4,500	\$ 4,500	\$ 5,000
	Fixed Charges					
541	Provision for Depreciation	\$ 2,823	\$ 3,029	\$ 3,000	\$ 3,000	\$ 3,200
	Total Fixed Charges	\$ 2,823	\$ 3,029	\$ 3,000	\$ 3,000	\$ 3,200
	Total Mechanical Maintenance	\$ 71,480	\$ 70,121	\$ 79,992	\$ 81,492	\$ 82,092
49100	Debt Service					
630	Bond Interest	\$ 461,323	\$ 443,330	\$ 248,875	\$ 260,875	\$ 317,000
49200						
650	SRF -Base Loan Interest	-	-	100,034	100,034	-
664	USDA Loan Interest-Water Tank	11,980	10,945	9,631	9,631	8,700
665	USDA Loan Interest	36,593	35,896	35,280	35,280	35,000
700	Bond Issuance Costs	-	-	-	-	-
49501						
690	Other Debt Service	-	-	-	-	-
691	Bank Service Charges	355	1,155	2,000	2,000	2,000
	Total Debt Service	\$ 510,251	\$ 491,326	\$ 395,820	\$ 407,820	\$ 362,700
	Total Expenses	\$ 6,156,144	\$ 6,353,654	\$ 6,368,787	\$ 6,410,187	\$ 6,666,517
	Revenues Over (Under) Expenses	\$ 172,786	\$ 705,504	\$ 347,773	\$ 355,197	\$ 158,283
	Convert to Cash Basis:					
	Principal Payments	(1,109,060)	(1,539,828)	(1,229,334)	(1,194,829)	(1,324,065)
	Depreciation	1,558,635	1,634,329	1,391,000	1,391,000	1,642,700
	Total Conversion to Cash Basis	622,361	800,005	509,439	551,368	476,918
	Estimated Beginning Net Assets July 1	\$ 23,340,600	\$ 23,537,264	24,242,768	\$ 24,242,768	\$ 24,597,965
	Restatement	23,878	-			
	Estimated Ending Net Assets June 30	\$ 23,537,264	\$ 24,242,768	\$ 24,590,541	\$ 24,597,965	\$ 24,756,248

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

Schedule G-2

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2021

	38 yrs USDA	20 yrs SRF	Total Payments
\$1,348,000 - Loan	\$1,348,000 3.25%	\$7,500,000 2.16%	
<u>Principal Requirements</u>			
2020-2021	25,046.96	369,445.20	394,492.16
2021-2022	25,808.78	377,504.40	403,313.18
2022-2023	26,593.78	385,740.00	412,333.78
2023-2024	27,402.65	394,154.40	421,557.05
2024-2025	28,236.13	402,753.60	430,989.73
2025-2026	29,094.94	411,540.00	440,634.94
2026-2027	29,979.92	420,517.20	450,497.12
2027-2028	30,891.78	429,691.20	460,582.98
2028-2029	31,831.39	439,064.40	470,895.79
2029-2030	32,799.57	448,642.80	481,442.37
2030-2031	33,797.19	356,300.00	390,097.19
2031-2032	34,825.16	-	34,825.16
2032-2033	35,884.40	-	35,884.40
2033-2034	36,975.85	-	36,975.85
2034-2035	38,100.52	-	38,100.52
2035-2036	39,259.38	-	39,259.38
2036-2037	40,453.49	-	40,453.49
2037-2038	41,683.94	-	41,683.94
2038-2039	42,951.77	-	42,951.77
2039-2040	44,258.21	-	44,258.21
2040-2041	45,604.36	-	45,604.36
2041-2042	46,991.46	-	46,991.46
2042-2043	48,420.74	-	48,420.74
2043-2044	49,893.51	-	49,893.51
2044-2045	51,411.07	-	51,411.07
2045-2046	52,974.78	-	52,974.78
2046-2047	54,586.07	-	54,586.07
2047-2048	56,246.35	-	56,246.35
2048-2049	57,957.13	-	57,957.13
2049-2050	19,570.15	-	19,570.15
Total Principal Requirements	1,159,531.43	4,435,353.20	5,594,884.63
<u>Interest Requirements</u>			
2020-2021	34,444.01	92,146.13	126,590.14
2021-2022	33,682.19	84,086.31	117,768.50
2022-2023	32,897.23	75,850.70	108,747.93
2023-2024	32,175.80	67,435.41	99,611.21
2024-2025	31,254.89	58,836.54	90,091.43
2025-2026	30,396.10	50,050.08	80,446.18
2026-2027	29,511.16	41,071.94	70,583.10
2027-2028	28,677.14	31,897.95	60,575.09
2028-2029	27,659.75	22,523.82	50,183.57
2029-2030	26,691.57	12,945.20	39,636.77
2030-2031	25,694.00	3,327.95	29,021.95
2031-2032	24,733.01	-	24,733.01
2032-2033	23,606.81	-	23,606.81
2033-2034	22,515.36	-	22,515.36
2034-2035	21,390.75	-	21,390.75

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021**

Schedule G-2

2035-2036	20,286.69	-	20,286.69
2036-2037	19,037.84	-	19,037.84
2037-2038	17,807.43	-	17,807.43
2038-2039	16,539.58	-	16,539.58
2039-2040	15,274.19	-	15,274.19
2040-2041	13,887.09	-	13,887.09
2041-2042	12,500.01	-	12,500.01
2042-2043	11,070.76	-	11,070.76
2043-2044	9,623.48	-	9,623.48
2044-2045	8,080.49	-	8,080.49
2045-2046	6,516.81	-	6,516.81
2046-2047	4,905.62	-	4,905.62
2047-2048	3,253.28	-	3,253.28
2048-2049	1,534.60	-	1,534.60
2049-2050	122.29	-	122.29
Total Interest Requirements	<u>585,769.93</u>	<u>540,172.03</u>	<u>1,125,941.96</u>
 Total Debt Requirements	 <u>1,745,301.36</u>	 <u>4,975,525.23</u>	 <u>6,720,826.59</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund
Water Tank
For the Fiscal Year Ending June 30, 2021

	39 yrs USDA	Total Payments
\$943,000 - Loan	\$943,000	
	3.25%	
<hr/>		
<u>Principal Requirements</u>		
2020-2021	34,572.00	34,572.00
2021-2022	35,712.00	35,712.00
2022-2023	36,891.00	36,891.00
2023-2024	38,108.00	38,108.00
2024-2025	39,365.00	39,365.00
2025-2026	40,663.00	40,663.00
2026-2027	42,005.00	42,005.00
2027-2028	19,355.00	19,355.00
Total Principal Requirements	<u>286,671.00</u>	<u>286,671.00</u>
<u>Interest Requirements</u>		
2020-2021	8,600.13	8,600.13
2021-2022	7,562.97	7,562.97
2022-2023	6,491.61	6,491.61
2023-2024	5,399.63	5,399.63
2024-2025	4,241.64	4,241.64
2025-2026	3,060.69	3,060.69
2026-2027	1,840.80	1,840.80
2027-2028	582.24	582.24
Total Interest Requirements	<u>37,779.71</u>	<u>37,779.71</u>
Total Debt Requirements	<u><u>324,450.71</u></u>	<u><u>324,450.71</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund
\$5M New Money 2016B
For the Fiscal Year Ending June 30, 2021

\$5,000,000	2016B Bonds	Total Payments
<u>Principal Requirements</u>		
2020-2021	245,000.00	245,000.00
2021-2022	250,000.00	250,000.00
2022-2023	260,000.00	260,000.00
2023-2024	265,000.00	265,000.00
2024-2025	270,000.00	270,000.00
2025-2026	275,000.00	275,000.00
2026-2027	280,000.00	280,000.00
2027-2028	285,000.00	285,000.00
2028-2029	295,000.00	295,000.00
2029-2030	300,000.00	300,000.00
2030-2031	305,000.00	305,000.00
2031-2032	315,000.00	315,000.00
2032-2033	325,000.00	325,000.00
2033-2034	330,000.00	330,000.00
2034-2035	335,000.00	335,000.00
2035-2036	300,000.00	300,000.00
2036-2037	300,000.00	300,000.00
Total Principal Requirements	<u>\$ 4,935,000.00</u>	<u>\$ 4,935,000.00</u>
<u>Interest Requirements</u>		
2020-2021	108,425.00	108,425.00
2021-2022	103,525.00	103,525.00
2022-2023	93,525.00	93,525.00
2023-2024	88,325.00	88,325.00
2024-2025	83,025.00	83,025.00
2025-2026	77,625.00	77,625.00
2026-2027	72,125.00	72,125.00
2027-2028	66,525.00	66,525.00
2028-2029	60,825.00	60,825.00
2029-2030	54,925.00	54,925.00
2030-2031	48,925.00	48,925.00
2031-2032	42,825.00	42,825.00
2032-2033	36,525.00	36,525.00
2033-2034	29,212.50	29,212.50
2034-2035	21,787.50	21,787.50
2035-2036	14,250.00	14,250.00
2036-2037	7,125.00	7,125.00
Total Interest Requirements	<u>\$ 1,009,500.00</u>	<u>\$ 1,009,500.00</u>
Total Debt Requirements	<u>\$ 5,944,500.00</u>	<u>\$ 5,944,500.00</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
Water and Sewer Fund
Series 2017 Bonds
For the Fiscal Year Ending June 30, 2021

\$5,730,000	Series 2017 Bonds	Total Payments
<u>Principal Requirements</u>		
2020-2021	650,000.00	650,000.00
2021-2022	665,000.00	665,000.00
2022-2023	670,000.00	670,000.00
2023-2024	705,000.00	705,000.00
2024-2025	705,000.00	705,000.00
2025-2026	715,000.00	715,000.00
2026-2027	740,000.00	740,000.00
2027-2028	760,000.00	760,000.00
Total Principal Requirements	<u>\$ 5,610,000.00</u>	<u>\$ 5,610,000.00</u>
 <u>Interest Requirements</u>		
2020-2021	114,100.00	114,100.00
2021-2022	101,100.00	101,100.00
2022-2023	87,800.00	87,800.00
2023-2024	74,400.00	74,400.00
2024-2025	60,300.00	60,300.00
2025-2026	46,200.00	46,200.00
2026-2027	31,900.00	31,900.00
2027-2028	17,100.00	17,100.00
Total Interest Requirements	<u>\$ 532,900.00</u>	<u>\$ 532,900.00</u>
 Total Debt Requirements	<u>\$ 6,142,900.00</u>	<u>\$ 6,142,900.00</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
40110	Current Property Taxes	\$ 2,488,862	\$ 2,549,752	\$ 2,349,210	\$ 2,349,210	\$ 2,349,210
40120	Trustee's Collections-Prior Year	66,960	70,269	75,000	75,000	75,000
	Bankruptcy	10,104	1,318	500	500	500
40130	Cir Clk/Master-Prior Year	25,702	24,230	31,000	31,000	31,000
40140	Interest & Penalty	19,096	20,722	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	156	161	150	150	150
40162	Payments-Utilities	2,820	3,040	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	821	50,639	700	700	700
40210	Local Option Sales Tax	1,961,488	2,018,694	1,730,350	1,730,350	1,730,350
40275	Mixed Drink Tax	-	-	2,000	2,000	2,000
40350	Telecommunications	0	0	600	600	600
	Total Local Taxes	<u>\$ 4,576,009</u>	<u>\$ 4,738,825</u>	<u>\$ 4,216,710</u>	<u>\$ 4,216,710</u>	<u>\$ 4,216,710</u>
<u>Licenses and Permits</u>						
41110	Marriage Licenses	\$ 523	\$ 663	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	<u>\$ 523</u>	<u>\$ 663</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 650</u>
<u>Charges for Current Services</u>						
43511	Tuition - Regular Day Students	\$ 21,914	\$ 19,209	\$ 22,000	\$ 22,000	\$ 22,000
43570	Receipts from Individual Schools	-	-	-	-	-
43581	Community Services - E.S.P.	127,278	114,135	127,684	127,684	117,441
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	<u>\$ 149,192</u>	<u>\$ 133,344</u>	<u>\$ 149,684</u>	<u>\$ 149,684</u>	<u>\$ 139,441</u>
<u>Other Local Revenues</u>						
44110	Interest Income	\$ 6,600	\$ 10,142	\$ 4,000	\$ 4,000	\$ 4,000
44120	Lease/Rentals	-	-	-	-	-
44130	Sale of Materials and Supplies	-	598	-	-	-
44146	E-Rate Funding	1,933	-	-	-	-
44170	Miscellaneous Refunds	13,394	3,963	20,000	20,000	20,000
44560	Damages Recovered from Indv.	913	380	500	500	500
44570	Cont. & Gifts	7,250	6,050	2,500	4,958	5,000
44590	Other	2,500	4,000	-	-	-
	Total Other Local Revenues	<u>\$ 32,590</u>	<u>\$ 25,133</u>	<u>\$ 27,000</u>	<u>\$ 29,458</u>	<u>\$ 29,500</u>
<u>State Education Funds</u>						
46511	Basic Education Program	\$ 7,243,000	\$ 6,816,000	\$ 7,633,000	\$ 7,633,000	\$ 7,633,000
46515	Early Childhood Ed. Program	287,881	281,870	278,321	278,321	278,321
46590	Other State Ed. Funds - Safe Schools	258,535	290,103	37,800	-	30,671
46590	Other State Education Funds CSH	-	-	81,000	81,000	81,000
46590	Other State Education FundsFRC	-	-	59,223	60,723	60,723
46590	Other State Education Funds-Technolog	-	-	-	-	-
46590	Other State Education Funds	-	-	15,120	30,671	-
46590	21st Century Grant	-	-	109,877	109,877	109,877
46595	Student Mgmt. System	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
46610	Regular Career Ladder	34,845	44,376	32,000	32,000	32,000
46612	Extended Career Ladder	-	-	-	-	-
	21st Century Grant	-	-	-	-	-
46630	Energy Efficient Grant	-	-	-	-	-
	Total State Education Funds	<u>\$ 7,824,261</u>	<u>\$ 7,432,349</u>	<u>\$ 8,246,341</u>	<u>\$ 8,225,592</u>	<u>\$ 8,225,592</u>
	<u>Other State Revenues</u>					
46840	Alcoholic Beverage Tax	\$ 1,227	\$ 1,206	\$ 1,000	\$ 1,000	\$ 1,000
46980	Other State Grants	800	-	-	-	-
	Total Other State Revenues	<u>\$ 2,027</u>	<u>\$ 1,206</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
	<u>Federal Government</u>					
47111	Food Service	\$ 11,542	\$ -	\$ -	\$ -	\$ -
47131	Vocational Basic Grant	-	-	-	-	-
47143	Special Ed. - Excess Cost Funds	11,663	9,200	-	-	-
47145	Special Ed.P/S-Excess Cost Funds	-	-	-	-	-
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-
47990	TAP Grant	457,865	23,230	-	-	-
	Total Federal Government	<u>\$ 481,070</u>	<u>\$ 32,430</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 13,065,672</u>	<u>\$ 12,363,950</u>	<u>\$ 12,641,385</u>	<u>\$ 12,623,094</u>	<u>\$ 12,612,893</u>
	<u>Other Sources</u>					
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ 19,521.00	\$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-
49810	City General Fund Transfers	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467
39000	Fund Balance	-	-	-	683,454	1,470,596
	Request for Liquor by Drink Tax from City	-	-	-	-	-
	Total Other Sources	<u>\$ 1,858,467</u>	<u>\$ 1,858,467</u>	<u>\$ 1,858,467</u>	<u>\$ 2,561,442</u>	<u>\$ 3,329,063</u>
	Total Revenues and Other Sources	<u>\$ 14,924,139</u>	<u>\$ 14,222,417</u>	<u>\$ 14,499,852</u>	<u>\$ 15,184,536</u>	<u>\$ 15,941,956</u>
	<u>Expenditures and Other Uses</u>					

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
71000	Instructional Expenditures					
71100	Regular Instruction Program					
116	Teachers	\$ 4,245,284	\$ 4,451,053	\$ 4,484,318	\$ 4,544,318	\$ 4,781,136
116	Teachers-TAP Performance	181,599	15,934	-	-	-
116	Teachers-AugN Mentor Aug	18,648	-	-	-	-
116	Teachers-AugS Master Aug	13,500	-	-	-	-
116	Teachers-TAPS Master Sal	249,850	-	-	-	-
116	Teachers-CCLM	-	-	-	-	-
116	Teachers-Instructional Coaches	-	-	126,191	126,191	121,921
117	Career Ladder Program	16,504	-	14,000	16,000	16,000
127	Extended Career Ladder	-	-	-	-	-
128	Homebound	2,172	2,264	5,000	5,000	5,000
162	Clerical Personnel	104,550	109,565	113,127	115,127	115,962
163	Educational Assistants	167,734	163,441	166,238	169,738	167,944
	Educational Assistants-CCLE	-	-	-	-	-
188	Bonus Payments	-	-	-	119,456	-
189	Other Salaries	38,668	42,662	45,930	46,730	61,805
195	Certified Substitute Teachers	45,343	4,123	40,000	40,000	40,000
198	Non-Cert. Substitute Teachers	64,500	89,912	75,000	75,000	75,000
198	Non-Cert. Substitute Teachers-TAP	-	-	-	-	-
201	Social Security	302,006	281,354	305,043	305,043	322,922
201	Social Security-AUGN	-	-	-	-	-
201	Social Security-AUGS	-	-	-	-	-
201	Social Security-TAP	-	-	-	-	-
201	Social Security-TAPS	-	-	-	-	-
	Social Security-CCLE	-	-	-	-	-
	Social Security-CCLM	-	-	-	-	-
204	State Retirement	432,329	468,475	516,290	478,590	539,200
204	State Retirement-AUGN	-	-	-	-	-
204	State Retirement-AUGS	-	-	-	-	-
204	State Retirement TAP	-	-	-	-	-
204	State Retirement TAPS	-	-	-	-	-
	State Retirement CCLM	-	-	-	-	-
203	Life Insurance	3,551	3,365	3,500	3,500	4,000
203	Life Insurance TAPS	-	-	-	-	-
203	Life Insurance TAP	-	-	-	-	-
207	Medical Insurance	845,805	852,156	893,769	873,966	935,000
207	Medical Insurance TAPS	-	-	-	-	-
207	Medical Insurance TAP	-	-	-	-	-
208	Dental Insurance	42,774	40,565	45,245	45,245	50,000
208	Dental Insurance TAPS	-	-	-	-	-
208	Dental Insurance TAP	-	-	-	-	-
210	Unemployment Compensation	3,896	979	6,000	6,200	8,000
210	Unemployment Compensation-AUGN	-	-	-	-	-
210	Unemployment Compensation-TAPS	-	-	-	-	-
210	Unemployment Compensation TAP	-	-	-	-	-
210	Unemployment Compensation AUGS	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
211	Local Retirement	8,527	7,489	8,000	8,000	8,500
212	Empl. Medicare Liability	70,634	45,513	71,809	71,809	75,522
212	Empl. Medicare Liability-AUGS	-	-	-	-	-
212	Empl. Medicare Liability TAP	-	-	-	-	-
212	Empl. Medicare Liability TAPS	-	-	-	-	-
212	Empl. Medicare Liability AUGN	-	-	-	-	-
212	Empl. Medicare Liability CCLE	-	-	-	-	-
212	Empl. Medicare Liability CCLM	-	-	-	-	-
217	Retirement-Hybrid	-	-	-	25,500	26,000
299	Other Fringe Benefits	41,829	42,623	45,000	49,000	50,000
299	Other Fringe Benefits TAP	-	-	-	-	-
299	Other Fringe Benefits TAPS	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
350	Internet Connectivity	36,060	-	36,060	-	-
336	Maintenance/repair of Equipment-DPP	-	-	-	-	-
399	Other Contracted Services	47,929	86,825	65,000	45,000	65,000
399	Other Contracted Services-DPP	-	-	-	-	-
399	Other Contracted Services-RTI	-	-	-	-	-
399	Other Contracted Services-TAP	-	-	-	-	-
429	Instructional Supplies	103,899	121,633	115,000	115,000	120,000
429	Instructional Supplies-RTI	-	-	-	-	-
429	Instructional Supplies-TAP	-	-	-	-	-
429	Instructional Supplies-CCLE	-	-	-	-	-
429	Instructional Supplies-CCLM	-	-	-	-	-
430	Textbooks-Electronic	1,329	13,947	40,000	15,000	20,000
449	Textbooks	30,970	69,303	35,000	35,000	50,000
449	Textbooks-RTI	-	-	-	-	-
471	Software	-	71,481	55,000	-	-
499	Other Supplies/Materials-SAFE	-	-	15,120	-	15,336
499	SAFE Schools/Security	-	-	37,800	-	-
499	Other Supplies/Materials	11,293	50,700	3,000	3,000	3,000
499	Other Supplies/Materials-DPP	-	-	-	-	-
499	Other Supplies/Materials-TAP	-	-	-	-	-
599	Other Charges	146	279	-	-	-
722	Instructional Equipment	-	587	500	500	1,000
722	Instructional Equipment SpEd IPAD Minis	-	-	-	-	-
722	Instructional Equipment-DPP	-	-	-	-	-
722	Instructional Equipment-RTI	-	-	-	-	-
722	Instructional Equipment--TAP	984	-	-	-	-
Total Regular Instruction Program		\$ 7,132,313	\$ 7,036,228	\$ 7,366,940	\$ 7,337,913	\$ 7,678,248
71150	Alternative Instruction Program					
116	Teachers	\$ 25,719	\$ 26,298	\$ 26,620	\$ 23,120	\$ 28,071
201	Social Security	1,565	1,562	1,651	1,651	1,740
204	State Retirement	2,335	2,751	2,830	2,830	2,985
206	Life Insurance	18	18	18	18	18
207	Medical Insurance	3,416	3,487	3,662	3,662	4,028

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
208	Dental Insurance	227	231	254	254	300
210	Unemployment Compensation	14	-	100	100	100
212	Employer Medicare	366	376	386	386	410
299	Other Fringe Benefits	245	250	250	250	250
	Total Alternative Instruction Program	\$ 33,905	\$ 34,973	\$ 35,771	\$ 32,271	\$ 37,902
71200 Special Education Program						
116	Teachers	\$ 607,628	\$ 659,958	\$ 616,100	\$ 646,100	\$ 660,845
117	Career Ladder Program	4,500	4,000	5,000	5,000	3,000
127	Career Ladder - Ext. Contracts	-	-	-	-	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	155,300	171,613	215,460	215,460	188,175
171	Speech Pathologist	146,252	147,242	150,665	154,665	151,785
188	Bonus Payments	-	-	-	22,974	-
189	Other Salaries	34,085	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
195	Certified Substitute Teachers	2,959	2,624	6,000	21,000	10,000
201	Social Security	55,691	55,217	61,210	61,210	62,240
204	State Retirement	62,894	83,360	97,125	87,625	99,875
206	Life Insurance	751	744	600	800	800
207	Medical Insurance	211,461	255,343	269,600	249,600	280,000
208	Dental Insurance	9,875	8,767	9,020	9,020	9,500
210	Unemployment Compensation	757	750	2,400	2,400	1,500
211	Local Retirement	6,800	1,356	7,000	7,000	4,000
212	Employer Medicare Liability	13,025	13,073	14,320	14,320	14,560
217	Retirement-Hybrid	-	-	-	4,500	4,500
299	Other Fringe Benefits	7,735	7,627	8,500	8,500	8,500
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	-	-	-	-	-
429	Instructional Supplies	9,625	11,736	5,000	5,000	5,000
449	Textbooks	-	-	-	-	-
499	Other Supplies/Materials	7,633	7,346	11,000	6,800	3,000
599	Other Charges	3,653	3,695	3,000	3,000	3,000
725	Special Ed. Equipment	-	-	-	-	-
	Total Special Education Program	\$ 1,340,624	\$ 1,434,451	\$ 1,482,000	\$ 1,524,974	\$ 1,510,280
71300 Vocational Education Program						
116	Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	-	-	-	-	-
730	Instructional Equipment	-	-	-	-	-
	Total Vocational Education Program	\$ -	\$ -	\$ -	\$ -	\$ -

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ -	\$ -	\$ -	\$ -	-
599	Other Charges	-	1,500	2,000	2,000	2,000
	Total Student Body Education Program	\$ -	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 8,506,842	\$ 8,507,152	\$ 8,886,711	\$ 8,897,158	\$ 9,228,430
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 77,116	\$ 80,978	\$ 77,881	\$ 83,281	\$ 83,271
117	Career Ladder Program	1,000	1,000	1,000	2,000	1,000
121	Data Processing Personnel	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	758	-
189	Other Salaries	-	-	-	-	-
201	Social Security	4,656	4,875	4,891	5,791	5,225
204	State Retirement	6,935	8,575	8,385	9,185	8,958
206	Life Insurance	36	36	36	36	36
207	Medical Insurance	9,169	9,055	10,167	9,967	7,200
208	Dental Insurance	461	461	423	423	466
210	Unemployment Compensation	28	21	90	90	100
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,089	1,140	1,144	1,247	1,222
299	Other Fringe Benefits	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	582	1,850	3,000	3,000	3,000
399	Contracted Services	2,548	22,943	14,300	14,300	14,000
499	Other Supplies/Materials	1,639	1,299	1,500	1,500	3,000
524	In-service Staff Dev.	740	2,629	1,650	1,650	2,000
599	Other Charges	555	-	-	-	-
701	Equipment for Administration	-	-	-	-	-
	Total Attendance	\$ 107,054	\$ 135,362	\$ 124,967	\$ 133,728	\$ 129,978
72120	<u>Health Services</u>					
105	Supervisor/Director-CSH	\$ 47,524	\$ 48,323	\$ 48,000	\$ 47,999	\$ 47,999
131	Medical Personnel	130,920	131,755	128,692	129,192	129,874
131	Medical Personnel CSH	-	-	5,050	5,000	5,000
188	Bonus Payments	-	-	-	2,300	-
188	Bonus Payments-CSH	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	10,024	10,094	8,305	8,305	8,363
201	Social Security CSH	-	-	2,444	2,484	2,976
	State Retirement	6,920	6,940	11,900	11,900	10,000
204	State Retirement CSH	-	-	2,486	2,511	3,508
206	Life Insurance	144	144	108	108	110
206	Life Insurance CSH	-	-	36	39	40

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
207	Medical Insurance	31,926	33,067	21,271	20,771	24,954
207	Medical Insurance CSH	-	-	14,090	12,677	12,677
208	Dental Insurance	1,846	1,846	1,550	1,550	1,700
208	Dental Insurance CSH	-	-	508	453	453
210	Unemployment	112	86	400	400	400
210	Unemployment CSH	-	-	83	76	76
211	Local Retirement	3,229	3,261	3,690	3,690	3,750
212	Employer Medicare	2,344	2,361	1,922	1,922	2,580
212	Employer Medicare CSH	-	-	572	581	581
355	Travel/CSH	1,199	1,101	1,200	1,284	1,284
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies & Materials/CSH	-	-	5,916	7,146	5,656
499	Other Supplies & Materials CFG	-	-	-	-	-
499	Other Supplies & Materials	5,383	6,888	2,500	2,500	3,000
524	In-service Staff Dev./CSH	-	-	615	750	750
524	In-service Staff Dev.	737	615	1,000	1,000	1,000
599	Other Charges	-	-	-	-	-
	Total Health Services	\$ 242,308	\$ 246,481	\$ 262,338	\$ 264,638	\$ 266,731
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ 1,000	\$ 667	\$ 1,000	\$ 1,000	\$ -
123	Guidance Personnel	118,938	193,469	158,050	158,050	160,742
127	Extended Career Ladder	-	-	-	-	-
130	Social Workers	-	-	-	31,000	61,241
138	Pupil Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	3,050	-
189	Other Salaries-Dana Morris	-	-	47,197	47,197	-
201	Social Security	6,831	8,028	12,790	13,890	13,763
204	State Retirement	10,890	15,200	21,820	25,870	23,597
206	Life Insurance	81	102	144	165	180
207	Medical Insurance	23,956	32,806	41,930	48,330	53,129
208	Dental Insurance	1,042	1,300	1,980	2,130	2,537
210	Unemployment Compensation	44	63	250	250	350
212	Employer Medicare Liability	1,598	1,878	2,995	3,245	3,219
299	Other Fringe Benefits	945	900	1,500	2,200	2,000
309	Contracts with Govt Agency	-	121,680	129,356	129,356	133,237
322	Evaluation and Testing	-	-	1,200	1,200	1,200
355	Travel	148	565	300	300	1,000
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	-	492	500	500	1,000
599	Other Charges	-	-	-	-	-
	Total Other Student Support	\$ 165,473	\$ 377,150	\$ 421,012	\$ 467,733	\$ 457,195
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ -	\$ 86,186	\$ 46,395	\$ 33,395	\$ -
105	Supervisor/Director - VPK	-	-	-	-	-
105	Supervisor/Director - CSH	-	-	-	-	-

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117	Career Ladder Program	1,000	505	-	-	-
127	Extended Career Ladder Program	-	-	-	-	-
129	Librarians	168,106	166,897	169,146	169,146	172,256
138	Inst. Computer Personnel	-	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	-	-	3,030	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	63,949	-	-	-	-
195	Substitute Teachers-TAP	-	-	-	-	-
201	Social Security	13,951	14,759	13,180	13,180	10,680
201	Social Security-TAP	-	-	-	-	-
201	Social Security - CSH	-	-	-	-	-
204	State Retirement	21,161	26,455	22,594	22,594	18,311
204	State Retirement - CSH	-	-	-	-	-
206	Life Insurance	138	138	150	150	150
206	Life Insurance CSH	-	-	-	-	-
207	Medical Insurance	94,138	117,745	37,700	37,700	32,000
207	Medical Insurance - CSH	-	-	-	-	-
207	Medical Insurance-Retirees	-	-	90,000	76,000	90,000
208	Dental Insurance	1,765	1,772	2,000	2,000	1,525
208	Dental Insurance - CSH	-	-	-	-	-
210	Unemployment Compensation	110	42	700	700	700
210	Unemployment Compensation - CSH	-	-	-	-	-
210	Unemployment Compensation-TAP	-	-	-	-	-
212	Employer Medicare Liability	3,263	3,452	3,082	3,082	2,500
212	Employer Medicare Liability - CSH	-	-	-	-	-
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	1,946	1,200	3,000	3,000	1,500
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	1,226	-	-	-
355	Travel	388	-	5,000	5,000	5,000
355	Travel - Safe Schools Grant	-	-	100	100	-
355	Travel - CSH	-	-	-	-	-
	Travel - TAP	-	-	-	-	-
399	Other Contracted Services	9,000	-	-	-	-
	Other Contracted Services-SAFES	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
432	Library Books/Media	1,735	-	6,000	6,000	6,000
499	Other Supplies & Materials	-	-	1,000	1,000	1,000
499	Other Supplies & Materials-TAP	-	-	-	-	-
499	Other Supplies & Materials - CSH	-	-	-	-	-
	Other Supplies & Materials - CCLE	-	-	-	-	-
499	Other Supplies & Materials - SAFES	-	-	-	-	-
524	In-service/Staff Development	47,957	14,820	15,000	15,000	15,000
	In-service/Staff Development-CCLE	-	-	-	-	-

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	In-service/Staff Development-CCLM	-	-	-	-	-
524	In-service/Staff Development-SAFES	-	-	-	-	-
524	In-service/Staff Development-TAP	-	-	-	-	-
599	Other Charges	-	-	-	-	-
	Adm. Equip. SAFES	-	-	-	-	-
701	Adm. Equip. CSH	-	-	-	-	-
790	Other Equipment	-	-	-	-	-
	Total Regular Instruction Program	\$ 428,607	\$ 435,197	\$ 415,047	\$ 391,077	\$ 356,622
72220	Special Education Program					
105	Supervisor/Director	\$ 48,624	\$ 63,892	\$ 69,329	\$ 69,329	\$ 70,476
117	Career Ladder Program	2,000	-	-	-	-
124	Psychological Personnel	34,133	48,408	68,680	58,680	55,938
135	Assessment Personnel	63,118	-	-	-	-
162	Clerical Personnel	21,143	30,400	20,687	20,687	18,205
188	Bonus Payments	-	-	-	1,515	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	10,166	8,393	9,839	9,839	8,967
204	State Retirement	13,688	12,975	16,120	16,120	14,713
206	Life Insurance	95	93	125	125	125
207	Medical Insurance	22,763	21,754	36,064	26,064	26,000
208	Dental Insurance	1,211	1,199	2,095	2,095	1,500
210	Unemployment Compensation	86	112	300	300	300
211	Local Retirement	1,480	-	-	-	-
212	Employer Medicare Liability	2,378	1,963	2,302	2,302	2,100
299	Other Fringe Benefits	1,500	600	2,000	2,000	2,000
307	Communication	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	400	400	400
355	Travel	91	956	2,500	2,500	3,000
399	Other Contracted Services	47,261	58,386	73,000	73,000	73,000
499	Other Supplies & Materials	976	79	500	500	1,000
524	In-service/Staff Development	1,386	1,525	4,000	4,000	4,000
599	Other Charges	-	-	-	-	-
725	Special Ed. Equipment	31,305	12,715	-	-	-
	Total Special Education Program	\$ 303,404	\$ 263,450	\$ 307,941	\$ 289,456	\$ 281,724
72230	Vocational Education					
355	Travel	\$ -	\$ -	\$ -	\$ -	\$ -
524	In Service Development	-	-	-	-	-
	Total Vocational Education	\$ -	\$ -	\$ -	\$ -	\$ -
72250	Technology					
105	Director of Technology	\$ -	\$ 82,501	\$ 77,322	\$ 77,322	\$ 77,311
188	Bonus Payments	-	-	-	2,273	-
189	Other Salaries and Wages	-	83,561	76,986	76,986	78,336
201	Social Security	-	9,162	9,568	9,568	9,650
204	State Retirement	-	12,546	13,609	13,609	13,702

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		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
206	Life Insurance	-	108	108	108	108
207	Medical Insurance	-	29,454	33,790	33,790	36,000
208	Dental Insurance	-	1,384	1,523	1,523	1,523
210	Unemployment Compensation	-	63	400	400	400
212	Employer Medicare	-	2,143	2,238	2,238	2,257
299	Other Fringe Benefits	-	500	500	500	500
307	Communication	-	1,437	6,000	6,000	6,000
336	Main/Repair Tech Equipment	-	57,458	60,000	60,000	60,000
336	Main/Repair Tech Equipment/DPP	-	-	8,500	8,500	8,500
350	Internet Connectivity	-	-	-	36,060	36,060
355	Travel	-	1,264	3,000	3,000	3,000
355	Travel/Safe Schools	-	-	-	-	-
399	Other Contracted Services/DPP	-	3,026	7,000	7,000	7,000
399	Other Contracted Services	-	-	4,000	4,000	4,000
451	Uniforms	-	280	600	600	600
470	Wiring	-	2,260	3,000	3,000	3,000
471	Software	-	-	-	69,000	70,000
499	Other Supplies	-	3,517	15,000	15,000	15,000
499	Other Supplies/Safe Schools	-	-	-	-	-
524	Inservice Staff Dev	-	-	4,200	4,200	4,200
722	Equipment/DPP	-	-	77,000	77,000	112,000
722	Equipment-Technology	-	132,819	75,000	75,000	75,000
	Total Board of Education	\$ -	\$ 423,483	\$ 479,344	\$ 586,677	\$ 624,147
72310	<u>Board of Education</u>					
118	Secretary to Board	\$ 1,462	\$ 1,462	\$ 1,515	\$ 4,715	\$ 5,000
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	91	91	94	294	310
206	Life Insurance	-	-	-	-	-
207	Medical Insurance	-	1	-	-	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	1	1	6	6	-
211	Local Retirement	102	102	107	357	350
212	Employer Medicare Liability	21	21	25	70	73
302	Advertising	-	-	-	-	-
305	Audit Services	9,943	13,300	16,000	16,000	17,500
308	Consultants	-	-	-	-	-
320	Dues and Membership	6,556	8,869	8,500	8,500	8,500
321	Engineering Services	-	-	-	-	-
331	Legal Services	18,862	9,396	25,000	12,305	25,000
332	Legal Notice Recording Fees	-	-	-	-	-
349	Printing, Stationery and Forms	-	-	-	-	-
351	Bd. of Ed. Rental Payments	-	-	-	-	-
355	Travel	6,087	14,188	20,000	20,000	20,000
	Other Contracted Svcs. TSBA Bd. P	-	-	-	-	-
451	Uniforms	-	-	300	300	400
506	Liability Insurance	15,000	14,985	15,000	15,000	15,000

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Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
508	Premiums on Surety Bonds	-	-	775	775	775
510	Trustee's Commission	73,701	73,504	80,000	89,000	80,000
513	Worker's Compensation	83,629	84,301	85,000	85,000	85,000
524	In-service Staff Development	10,955	12,453	15,000	15,000	20,000
533	Criminal Investigation Fees	39	-	300	300	300
534	Refund to Applicants-Investigation Fees	130	-	3,300	3,300	3,000
599	Other Charges	4,040	6,102	5,000	5,000	8,000
701	Admin Equipment	-	-	-	-	-
	Total Board of Education	\$ 230,619	\$ 238,776	\$ 275,922	\$ 275,922	\$ 289,208
72320 Office of the Superintendent						
101	Director of Schools	\$ 114,400	\$ 127,657	\$ 118,170	\$ 121,370	\$ 118,170
117	Career Ladder Program	1,000	800	1,000	1,000	1,000
161	Secretary	53,888	83,888	54,427	54,727	54,427
188	Bonus Payments	-	-	-	1,520	-
189	Other Salaries-Sick	-	38,133	-	-	-
201	Social Security	10,691	13,947	10,764	10,814	10,764
204	State Retirement	10,932	18,166	16,478	13,478	16,478
206	Life Insurance	72	83	72	112	72
207	Medical Insurance	14,046	17,576	18,443	17,753	18,750
208	Dental Insurance	923	1,074	1,010	1,010	1,100
210	Unemployment Compensation	59	62	300	300	300
211	Local Retirement	3,772	3,772	4,000	4,000	4,000
212	Employer Medicare Liability	2,500	3,262	2,518	2,618	2,518
299	Other Fringe Benefits	500	695	500	500	500
307	Communication	11,940	14,289	12,000	12,000	12,000
320	Dues and Membership	5,160	6,528	5,000	5,000	5,000
336	Maintenance/Repairs to Equipment	-	221,471	-	-	-
348	Postal Charges	3,722	4,096	4,000	4,000	4,000
349	Printing, Stationery and Forms	-	10,981	-	-	-
355	Travel	6,451	-	10,000	10,000	12,000
	Other Fringe Benefits	342	-	-	-	-
399	Other Contracted Services	-	-	-	-	-
435	Office Supplies	1,722	908	2,000	2,000	2,000
	Periodicals	-	-	-	-	-
524	In-service Staff Development	-	-	-	-	-
599	Other Charges	-	2,387	3,000	3,000	3,000
701	Administration Equipment	-	-	-	-	-
	Total Office of the Superintendent	242,120	569,775	263,682	265,202	\$ 266,079
72410 Office of the Principal						
104	Principals	\$ 215,569	\$ 222,645	\$ 225,540	\$ 225,640	\$ 226,051
104	Principals-TAP Performance	-	-	-	-	-
116	Teachers-TAP	-	-	-	-	-
117	Career Ladder Program	5,000	4,333	5,000	5,000	5,000
127	Extended Career Ladder	-	-	-	-	-
139	Assistant Principal	180,360	195,407	202,012	202,012	158,097

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139	Assistant Principal-TAP Performance	-	-	-	-	-
161	Secretaries	110,199	111,365	113,656	113,656	105,085
188	Bonus Payments	-	-	-	6,876	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	30,323	31,742	33,865	33,865	30,643
201	Social Security-TAP	-	-	-	-	-
204	State Retirement	38,262	46,036	53,940	53,940	48,800
204	State Retirement-TAP	-	-	-	-	-
206	Life Insurance	317	324	216	321	300
207	Medical Insurance	81,700	76,613	80,445	80,240	81,200
208	Dental Insurance	4,076	4,153	4,568	4,568	4,225
210	Unemployment Compensation-TAP	-	-	-	-	-
210	Unemployment Compensation	248	185	800	800	800
211	Local Retirement	5,228	5,243	5,800	5,800	5,800
212	Employer Medicare Liability	7,092	7,424	9,721	9,721	7,170
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	2,900	3,000	3,600	3,600	3,600
307	Communication	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	-	-	-	-	-
355	Travel	1,437	1,406	2,500	2,500	2,500
399	Other Contracted Services	500	-	500	500	500
435	Office Supplies	75	1,392	1,200	1,200	1,200
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	450	1,139	1,200	1,200	1,200
599	Other Charges	-	-	-	-	-
701	Administration Equipment	-	-	-	-	-
	Total Office of the Principal	\$ 683,736	\$ 712,407	\$ 744,563	\$ 751,439	\$ 682,171
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 62,161	\$ 65,655	\$ 66,312	\$ 66,312	\$ 66,312
122	Purchasing Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	3,030	-
189	Other Salaries	106,909	112,674	123,528	123,528	123,728
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,992	10,403	11,771	11,771	11,790
204	State Retirement	8,864	9,327	13,290	13,290	13,310
206	Life Insurance	108	108	122	122	125
207	Medical Insurance	26,139	28,658	34,000	34,000	34,186
208	Dental Insurance	1,384	1,384	1,713	1,713	1,750
210	Unemployment Compensation	84	63	300	300	300
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	2,337	2,433	2,750	2,750	2,760
299	Other Fringe Benefits	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-

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320	Dues and Membership	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	3,199	3,675	3,300	3,300	3,300
399	Other Contracted Services	11,008	20,308	24,500	24,500	30,000
411	Data Processing Supplies	-	-	-	-	-
499	Other Materials & Supplies	6,287	20,903	3,000	3,000	3,000
524	In-service/Staff Development	5,983	5,893	5,000	5,000	5,000
599	Other Charges	-	-	-	-	-
701	Administration Equipment	2,040	-	1,500	1,500	1,500
	Total Fiscal Services	<u>\$ 246,495</u>	<u>\$ 281,484</u>	<u>\$ 291,086</u>	<u>\$ 294,116</u>	<u>\$ 297,061</u>
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 217,708	\$ 225,298	\$ 275,552	\$ 267,552	\$ 269,258
188	Bonus Payments	-	-	-	7,482	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	13,339	13,663	17,082	17,082	16,694
204	State Retirement	9,078	9,719	19,290	19,290	18,849
206	Life Insurance	198	213	300	300	300
207	Medical Insurance	43,199	48,609	52,000	60,000	65,742
208	Dental Insurance	2,538	2,730	5,000	5,000	4,000
210	Unemployment Compensation	337	223	1,100	1,100	1,000
211	Local Retirement	527	501	-	-	-
212	Employer Medicare	3,120	3,195	4,000	4,000	3,910
329	Laundry Service/Uniforms	8,763	9,311	11,000	11,000	11,000
336	Maintenance/repair of Equipment	-	-	317	317	320
359	Disposal Fee	24,600	27,166	27,000	27,000	30,000
399	Contracted Services	-	-	-	-	-
410	Custodial Supplies	27,995	38,362	35,000	35,000	35,000
415	Electricity	319,502	323,385	335,000	335,000	350,000
434	Natural Gas	10,516	16,200	20,000	20,000	20,000
451	Uniforms	527	238	2,000	2,000	2,000
454	Water/Sewer	29,834	30,045	35,000	35,000	35,000
499	Other Supplies and Materials	-	-	550	550	550
501	Boiler Insurance	215	150	2,000	2,000	2,000
502	Building and Contents Insurance	42,000	42,000	42,000	42,000	42,000
599	Other Charges	16,178	22,170	20,000	17,000	20,000
720	Plant Operation Equipment	8,831	17,503	6,000	6,000	6,000
	Total Operation of Plant	<u>\$ 779,005</u>	<u>\$ 830,681</u>	<u>\$ 910,191</u>	<u>\$ 914,673</u>	<u>\$ 933,623</u>
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 152,544	\$ 191,733	\$ 204,192	\$ 204,192	\$ 214,817
188	Bonus Payments	-	-	-	3,030	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	8,634	11,067	12,660	12,660	13,320
204	State Retirement	7,978	10,028	14,294	14,294	15,040
206	Life Insurance	108	135	150	150	150
207	Medical Insurance	30,985	37,284	39,500	39,500	43,220

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208	Dental Insurance	1,384	1,730	2,100	2,100	2,100
210	Unemployment Compensation	127	110	700	700	500
212	Employer Medicare Liability	2,019	2,588	2,965	2,965	3,115
307	Communication	884	1,372	1,500	1,500	1,500
335	Maintenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	79,112	211,320	95,000	114,521	95,000
335	Maintenance & Repairs/Buildings HVAC	-	-	50,000	50,000	50,000
336	Maintenance & Repairs/ Equipment	15,195	17,031	15,000	15,000	15,000
336	Maintenance & Repairs/ Equip. SAFES	1,553	-	-	-	-
338	Maintenance & Repairs/Vehicles	-	3,643	4,000	4,000	4,000
355	Travel	1,438	296	1,000	1,000	1,000
399	Other Contracted Services	15,117	13,675	12,000	12,000	16,000
425	Gasoline	758	2,051	3,000	3,000	3,000
426	Construction Materials	-	-	6,000	6,000	6,000
451	Uniforms	721	1,156	1,200	1,200	1,200
499	Other Supplies and Materials	3,277	3,618	6,000	6,000	6,000
511	Vehicle Insurance	2,750	-	2,750	2,750	2,750
524	In-service Staff Development	-	856	300	300	300
599	Other Charges	150	195	1,000	1,000	1,000
717	Maintenance Equipment	3,450	3,000	5,000	5,000	5,000
717	SAFES Equipment	-	-	-	-	-
	Total Maintenance of Plant	\$ 328,184	\$ 512,888	\$ 480,311	\$ 502,862	\$ 500,012
72710	<u>Transportation</u>					
105	Supervisor	\$ -	\$ 5,000	\$ 5,050	\$ 5,050	5,050
146	Bus Drivers	4,203	4,889	7,100	7,100	\$ 7,100
201	Social Security	135	550	754	754	754
204	State Retirement	114	491	860	860	860
206	Life Insurance	-	-	3	3	3
207	Health Insurance	-	-	1,000	1,000	1,200
208	Dental Insurance	-	-	36	36	45
210	Unemployment Compensation	11	4	40	40	40
212	Employer Medicare Liability	68	136	177	177	177
338	Maintenance/repair of Vehicles	3,544	13,962	9,000	12,000	13,000
399	Other Contracted Services	-	-	-	-	-
412	Diesel Fuel	6,966	11,651	8,000	8,000	10,000
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	9,992	10,000	10,000	10,000	10,000
599	Other Charges	2,674	168	500	500	1,200
	Total Transportation	\$ 27,707	\$ 46,851	\$ 42,520	\$ 45,520	\$ 49,429
72810	<u>Central and Other</u>					
105	Director of Technology	\$ 74,599	\$ -	\$ -	\$ -	-
189	Other Salaries/Wages	73,101	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	8,926	-	-	-	-
204	State Retirement	10,597	-	-	-	-

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
206	Life Insurance	108	-	-	-	-
207	Medical Insurance	24,346	-	-	-	-
208	Dental Insurance	1,384	-	-	-	-
210	Unemployment	84	-	-	-	-
211	Local Retirement	-	-	-	-	-
212	Employer Medicare	2,088	-	-	-	-
299	Other Fringe Benefits	500	-	-	-	-
307	Communication	3,336	-	-	-	-
336	Maint/Repair Tech Equipment	50,432	-	-	-	-
336	Maint/Repair Tech Equipment-DPP	-	-	-	-	-
355	Travel	1,780	-	-	-	-
355	Travel-Safe	-	-	-	-	-
399	Other Contracted Services-DPP	11,925	-	-	-	-
399	Other Contracted Services	-	-	-	-	-
451	Uniforms	247	-	-	-	-
470	Wiring	1,415	-	-	-	-
471	Software	51,780	-	-	-	-
499	Other Supplies/Materials	1,417	-	-	-	-
499	Other Supplies/Materials-Safe	-	-	-	-	-
524	In-service Staff Development	1,035	-	-	-	-
599	Other Charges	-	-	-	-	-
722	Equipment/DPP	130,797	-	-	-	-
722	Tech Equipment	-	-	-	-	-
Total Central and Other		\$ 449,897	\$ -	\$ -	\$ -	\$ -
Total Support Services Expenditures		\$ 4,234,609	\$ 5,073,985	\$ 5,018,924	\$ 5,183,043	\$ 5,133,980
73100	<u>Food Service</u>					
189	Other Salaries-Sick	\$ -	\$ -	\$ -	\$ -	\$ -
Total Food Service		\$ -	\$ -	\$ -	\$ -	\$ -
73300	<u>Community Services</u>					
105	Supervisor/Director/LeapsM	\$ 6,813	\$ 17,859	\$ 9,000	\$ -	\$ -
105	Supervisor/ESP	-	-	10,000	10,000	10,000
116	Teachers	63,113	55,881	68,875	67,700	67,700
163	Aides	23,089	21,013	12,500	12,910	9,900
169	Part-time Personnel-LeapsM	96,767	-	-	-	-
169	Part-time Personnel-LeapsW	-	-	-	-	-
169	ESP Temp/Part Time Personnel	-	79,699	-	-	-
169	ESP Temp/Part Time Personnel	-	-	94,940	94,940	94,940
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-
189	Other Salaries	32,145	27,338	-	-	-
189	ESP Other Salaries & Wages	-	-	-	-	-
189	FRC Other Salaries & Wages	-	-	27,338	28,528	28,528
189	FRC2 Other Salaries & Wages	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018	2018-2019	2019-2020	2019-2020	2020-2021
		Audited	Audited	Original Budget	Amendment #2 Budget	Approved Budget
189	LEAPS-LEAPM	-	-	-	-	-
189	LEAPS-LEAPW	-	-	-	-	-
201	ESP Social Security	13,560	12,311	6,700	6,700	6,700
201	FRC Social Security	-	-	1,493	1,463	1,387
201	FRC2 Social Security	-	-	-	-	-
201	LEAPSM Social Security	-	-	5,690	4,838	4,838
201	LEAPSW Social Security	-	-	-	-	-
204	Retirement/LEAPSM	6,961	9,086	8,297	7,730	7,730
204	Retirement/LEAPSW	-	-	-	-	-
204	Retirement/FRC	-	-	1,596	1,493	1,493
204	ESP -State Retirement	-	-	-	-	-
206	ESP Life Insurance	36	36	-	-	-
206	FRC Life Insurance	-	-	36	39	40
206	FRC2 Life Insurance	-	-	-	-	-
207	Medical Insurance	8,978	8,996	-	-	-
207	ESP Medical Insurance	-	-	-	-	-
207	FRC Medical Insurance	-	-	9,107	10,602	11,605
207	FRC2 Medical Insurance	-	-	-	-	-
208	ESP Dental Insurance	461	461	-	-	-
208	FRC Dental Insurance	-	-	461	470	470
208	FRC2 Dental Insurance	-	-	-	-	-
210	ESP Unemployment Compensation	409	265	500	500	500
210	FRC Unemployment Compensation	-	-	41	46	46
210	FRC2 Unemployment Compensation	-	-	-	-	-
210	LEAPSM Unemployment Compensation	-	-	551	935	935
210	LEAPSW Unemployment Compensation	-	-	-	-	-
211	Local Retirement	2,396	91	-	-	-
211	ESP Local Retirement	-	-	-	-	-
211	FRC Local Retirement	-	-	1,430	-	-
211	FRC2 Local Retirement	-	-	-	-	-
211	LEAPS Local Retirement	-	-	-	329	329
212	ESP Employer Medicare Liability	3,171	2,879	1,551	1,551	1,551
212	FRC Employer Medicare Liability	-	-	349	343	325
212	FRC2 Employer Medicare Liability	-	-	-	-	-
212	LEAPSM Employer Medicare Liability	-	-	1,314	1,130	1,130
212	LEAPSW Employer Medicare Liability	-	-	-	-	-
299	Fringe Benefits	-	-	-	-	-
307	ESP Communications	-	-	-	-	-
307	FRC Communications	-	-	-	-	-
307	FRC2 Communications	-	-	-	-	-
336	ESP Maintenance of Equipment	-	-	-	-	-
355	ESP Travel	756	623	250	250	250
355	FRC Travel	-	-	900	340	193
355	FRC2 Travel	-	-	-	-	-
355	LEAPSM Travel	-	-	-	-	-
355	LEAPSW Travel	-	-	-	-	-
399	ESP Other Contracted Services	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
422	Food Supplies	-	992	1,000	1,000	-
422	ESP Food Supplies	-	-	-	-	1,000
429	Instructional Supplies/LEAPSM	299	2,476	2,500	7,305	10,315
429	Instructional Supplies/LEAPSW	-	-	-	-	-
499	Other Supplies	-	-	-	-	-
499	ESP Other Supplies/Materials	-	-	2,000	2,000	2,000
499	FRC Other Supplies/Materials	-	-	17,988	17,249	16,486
499	FRC2 Other Supplies/Materials	-	-	4,500	6,096	4,500
499	We Care Other Supplies/Materials	-	-	-	2,458	5,000
499	LEAPS Other Supplies/Materials	25,682	43,352	500	1,000	1,000
524	ESP In-service	375	667	-	-	-
524	FRC1 Inservice	-	-	80	150	150
524	FRC2 Inservice	-	-	-	-	-
524	LEAPSM Inservice	-	-	650	6,000	6,000
524	LEAPSW Inservice	-	-	-	-	-
599	Other Charges	1,500	3,641	-	-	-
599	ESP Other Charges	-	-	500	500	500
790	ESP Other Equipment	-	-	-	-	-
790	FRC Other Equipment	-	-	-	-	-
Total Community Services		\$ 286,511	\$ 287,666	\$ 292,637	\$ 296,595	\$ 297,541

73400 Early Childhood Education

116	Teachers	\$ 152,345	\$ 154,968	\$ 156,605	\$ 141,670	\$ 140,417
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-
116	Teachers-WES 2	-	-	-	-	-
163	Ed. Assistants	52,997	54,765	56,085	56,340	57,319
163	Ed. Assistants-CSES	-	-	-	-	-
163	Ed. Assistants-WES 1	-	-	-	-	-
163	Ed. Assistants-WES 2	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Soc. Security	11,734	11,891	13,189	11,589	12,260
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-
201	Soc. Security-WES 2	-	-	-	-	-
204	State Retirement	16,605	19,074	20,575	15,154	18,939
204	State Retirement-CSES	-	-	-	-	-
204	State Retirement-WES 1	-	-	-	-	-
204	State Retirement-WES 2	-	-	-	-	-
206	Life Insurance	216	216	216	213	216
206	Life Insurance-CSES	-	-	-	-	-
206	Life Insurance-WES 1	-	-	-	-	-
206	Life Insurance-WES 2	-	-	-	-	-
207	Medical Ins.	35,442	43,964	43,965	58,815	42,495
207	Medical Ins.-CSES	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
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City of Manchester, Tennessee
General Purpose School Fund
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July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
207	Medical Ins-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,303	2,768	2,910	2,538	2,792
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	166	126	400	150	200
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	2,744	2,781	3,085	2,710	2,867
212	Employer Medicare-CSES	-	-	-	-	-
212	Employer Medicare-WES 1	-	-	-	-	-
212	Employer Medicare-WES 2	-	-	-	-	-
299	Other Fringe Benefits	1,500	1,500	1,500	1,300	1,500
299	Other Fringe Benefits-CSES	-	-	-	-	-
299	Other Fringe Benefits-WES 1	-	-	-	-	-
299	Other Fringe Benefits-WES 2	-	-	-	-	-
355	Travel	-	-	-	-	-
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	15,578	-	3,000	11,051	3,000
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
599	Other Charges	446	-	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-
Total Early Childhood Education		<u>\$ 292,076</u>	<u>\$ 292,053</u>	<u>\$ 301,530</u>	<u>\$ 301,530</u>	<u>\$ 282,005</u>
76100	Regular Capital Outlay					
304	Architects	\$ -	\$ 50,000	\$ -	\$ 130,400	\$ -
308	Consultants	-	-	-	-	-
706	Building Construction	-	-	-	-	500,000
707	Building Improvements	96,671	26,502	-	375,810	500,000
Total Regular Capital Outlay		<u>\$ 96,671</u>	<u>\$ 76,502</u>	<u>\$ -</u>	<u>\$ 506,210</u>	<u>\$ 1,000,000</u>
Total Expenditures		<u>\$ 13,416,709</u>	<u>\$ 14,237,358</u>	<u>\$ 14,499,802</u>	<u>\$ 15,184,536</u>	<u>\$ 15,941,956</u>
Total Expenditures and Other Uses		<u>\$ 13,416,709</u>	<u>\$ 14,237,358</u>	<u>\$ 14,499,802</u>	<u>\$ 15,184,536</u>	<u>\$ 15,941,956</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2021

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2020 to June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 1,507,430	\$ (14,941)	\$ 50	\$ -	-
	Estimated Beginning Fund Equity July 1	4,156,525	5,663,955	5,649,014	5,649,014	5,649,014
	Prior Period Adjustment					
	Audit Adjustment (To Federal)	-				
	Audit Adjustment (Lease Pmts)	-				
	Audit Adjustment (PO's)	-				
*	Estimated Ending Fund Equity June 30	<u>\$ 5,663,955</u>	<u>\$ 5,649,014</u>	<u>\$ 5,649,064</u>	<u>\$ 5,649,014</u>	<u>\$ 5,649,014</u>

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

City of Manchester, Tennessee
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City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
43521	Lunch Payments - Children	\$ 112,637	\$ 111,648	\$ 121,589	\$ 132,346	\$ 120,000
43522	Lunch Payments - Adults	17,583	16,571	22,000	20,000	16,600
43523	Income from Breakfast	16,382	17,630	18,892	30,000	17,680
43524	Special Milk Sales	-	-	-	-	-
43525	Ala Carte Sales	54,417	53,741	56,000	-	-
43990	Other Charges	-	-	-	50,000	54,000
	Total Charges for Current Services	<u>\$ 201,019</u>	<u>\$ 199,590</u>	<u>\$ 218,481</u>	<u>\$ 232,346</u>	<u>\$ 208,280</u>
<u>Other Local Revenues</u>						
44110	Interest Earned	\$ 373	\$ 1,657	\$ 300	\$ 300	\$ 500
44170	Misc. Refunds	349	6,339	250	-	800
44570	Contributions and Gifts	-	-	-	-	-
	Total Other Local Revenues	<u>\$ 722</u>	<u>\$ 7,996</u>	<u>\$ 550</u>	<u>\$ 300</u>	<u>\$ 1,300</u>
<u>State of Tennessee</u>						
46520	School Food - State Matching	\$ -	\$ 7,650	\$ 7,147	\$ 7,650	\$ 7,147
	Total State of Tennessee	<u>\$ -</u>	<u>\$ 7,650</u>	<u>\$ 7,147</u>	<u>\$ 7,650</u>	<u>\$ 7,147</u>
<u>Federal Government</u>						
47111	Lunch - USDA	\$ 434,374	\$ 458,724	\$ 445,499	\$ 475,000	\$ 507,488
47113	Breakfast - USDA	140,382	149,328	146,005	150,000	197,488
47114	USDA Fruit & Vegetable Grant	65,911	18,662	-	50,000	19,000
47115	Food Svc. Commodities	58,076	56,925	56,925	55,503	65,146
47590	Other Federal thru State	-	-	-	-	-
	Total Federal Government	<u>\$ 698,743</u>	<u>\$ 683,639</u>	<u>\$ 648,429</u>	<u>\$ 730,503</u>	<u>\$ 789,122</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>\$ 900,484</u>	<u>\$ 898,875</u>	<u>\$ 874,607</u>	<u>\$ 970,799</u>	<u>\$ 1,005,849</u>
	Total Available Funds	<u>\$ 900,484</u>	<u>\$ 898,875</u>	<u>\$ 874,607</u>	<u>\$ 970,799</u>	<u>\$ 1,005,849</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2020 To June 30, 2021

Account Number	Account Description	2017-2018 Audited	2018-2019 Audited	2019-2020 Original Budget	2019-2020 Amendment #2 Budget	2020-2021 Approved Budget
<u>Expenditures</u>						
73100	<u>Food Service</u>					
105	Supervisor	\$ -	\$ -	\$ -	\$ 31,462.00	\$ 79,923.00
162	Clerical Personnel	-	-	35,000	-	-
165	Cafeteria Personnel	191,674	223,556	208,000	250,039	215,111
189	Other Salaries and Wages	-	-	-	-	9,700
201	Social Security	11,662	13,550	18,178	17,215	18,815
204	State Retirement	3,911	5,059	7,330	13,290	14,039
206	Life Insurance	206	197	500	500	232
207	Medical Insurance	64,786	73,605	93,600	83,724	69,526
208	Dental Insurance	2,801	3,038	3,800	3,341	3,553
210	Unemployment Compensation	643	341	1,105	800	500
211	Local Retirement	4,016	4,371	5,820	4,400	4,443
212	Employer Medicare	2,728	3,169	3,625	3,890	4,261
307	Communication	223	-	-	-	-
308	Consultants	-	-	-	-	-
320	Dues/Memberships	318	273	550	900	600
336	Maintenance/Repair of Equip.	4,259	24,410	20,000	20,000	10,000
354	Transportation - Other than Students	-	-	-	-	-
355	Travel	3,673	2,995	5,500	5,500	5,500
399	Contracted Services	7,569	19,533	13,174	30,000	30,000
421	Food Preparation Supplies	-	-	8,000	8,000	5,000
422	Food Supplies	322,102	350,835	340,000	387,735	420,000
435	Office Supplies	416	732	1,500	1,500	1,500
451	Uniforms	-	546	4,000	4,000	4,000
469	Commodities	56,671	56,925	56,925	55,503	65,146
499	Other Supplies/Materials	1,550	4,316	10,000	10,000	10,000
524	In-service/Staff Development	238	873	3,000	4,000	4,000
599	Other Charges	4,552	580	15,000	15,000	10,000
710	Food Service Equipment	9,644	11,867	20,000	20,000	20,000
	Total Food Service	<u>\$ 693,642</u>	<u>\$ 800,771</u>	<u>\$ 874,607</u>	<u>\$ 970,799</u>	<u>\$ 1,005,849</u>
	Total Expenditures	<u>\$ 693,642</u>	<u>\$ 800,771</u>	<u>\$ 874,607</u>	<u>\$ 970,799</u>	<u>\$ 1,005,849</u>
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 206,842	\$ 98,104	\$ -	\$ -	-
	Estimated Beginning Fund Equity July 1	375,602	582,444	680,548	680,548	680,548
	Estimated Ending Fund Equity June 30	<u>\$ 582,444</u>	<u>\$ 680,548</u>	<u>\$ 680,548</u>	<u>\$ 680,548</u>	<u>\$ 680,548</u>

Restricted for Operation of Non-Inst Ser