



Fiscal Year 2027
Annual Budget

City of Manchester
Board of Mayor and Alderman
2025-2026

Joey Hobbs	Mayor
Mark Messick	Vice Mayor
James Threet	Alderman
Ryan French	Alderman
Julie Anderson	Alderman
Thomas Crosslin	Alderman
Donnie Parsley	Alderman



Mayor's 2027 Budget Message

To: BOMA and Citizens of the City of Manchester

Re: City Budget for Fiscal Year 2027 (FY27)

The FY27 Budget was developed under the Mayor and BOMA, with full consideration given to community-based priorities. These priorities are:

- Responsible budgeting and financial management
- Maintaining a high level of public safety
- Expanding the city's infrastructure
- Building a positive city identity

The 2027 Budget takes into account various economic challenges, and that community growth will further the demands for City services. Rising costs due to inflation continue to put pressure on capital projects, labor, and non-labor items across all City Funds. The City's leadership remains dedicated to cost-effectively delivering these services.

The City's largest revenue sources are sales and property taxes. Revenues are conservatively projected over the next twelve months to increase 3-5%.

On the expense side, the City's most significant expenditure category is employee-related costs. The City's compensation plan is market-based to attract and retain knowledgeable, highly productive employees in a cost-effective way.

Due to a decrease in the high employee turnover rate from around 35% to less than 10%, the City has benefited from payroll savings associated with employee retention. During FY26, the City reviewed and updated its classification and compensation plan to strengthen employee recruitment and retention. As a result, the City achieved a turnover rate of under 10% across all departments.

The focus in the FY26 General Fund Budget was to invest in City-owned equipment, technology, and employee retention.

FY26 budget included over \$5.2 million in reinvesting in the City from the General Fund

- \$1.4 million Manchester Fire Department
- \$750,000 Manchester Police Department
- \$750,000 Manchester Public Works Department
- \$1.3 million Manchester Parks & Rec Department
- \$500,000 newly created city employee positions
- \$750,000 increase to schools totaling \$2.6 million annually from the City

The focus in the FY26 Water Sewer budget was to spend the money received from the American Rescue Plan Act (ARPA) on sewer infrastructure projects that have to be completed by September 2026, and invest in department staff and equipment.

FY26 Water Sewer Budget- \$14 million in infrastructure spends

- \$11 million in sewer projects - ARPA State / Fund Grant funds- with City match
- \$1 million on Water/Sewer Treatment plant
- \$500,000 new equipment for staff
- \$ 2.5 million budgeted for repair and maintenance of water/sewer

Over the past three years, the City has increased employee pay by 17%. With the proposed FY27 budget, total pay increases will reach 25% over the four years from FY24 through FY27. The City implemented a longevity pay benefit of \$1,040 per year for employees after five years of service. Beginning in the FY26 budget, this same increase will be applied for every additional five years of service. Employees with 20 years of service received an increase last year of \$4,160 (\$2.00 per hour).

FY27 Budget

The proposed FY27 Operating Budget is balanced, and no tax increase is recommended. Last year, several initiatives were funded with the expectation that their expenditures would carry over into FY27. Those amounts are now reflected in this year's Assigned Fund Balance. The FY27 Budget incorporates pay increases to full-time employees of 6-8%. In addition, health care expenses increased 11.2%. The City will increase its contribution to employee health care by \$270,000 to cover rising costs. As a result, employees will not see any increase in their health care premiums for FY27.

The FY27 Budget also incorporated a 10% increase in General Liability, a 1.7% increase in Workers Comp, and a 10% increase in Property insurance premiums.

Credit is owed to many for their diligent work on this budget: the City Finance Department, the Directors of each department, and BOMA. Upon adoption of this budget, all staff will continue their dedication to maintaining the City's strong financial standing. That dedication ensures that Manchester remains an excellent place to live, work, and visit.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Billy D. Hobbs". The signature is fluid and cursive, with the first name "Billy" being more prominent.

Mayor Hobbs

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited Actuals	Estimated Budget	Approved Budget
	<u>Revenues</u>			
	<u>Local Taxes</u>			
31200	Current Property Taxes	\$ 5,369,369	\$ 5,476,756	\$ 5,686,291
31211	Delinquent Property Tax - 1st Prior Year	73,773	15,032	42,000
31219	Delinquent Property Tax - Other Years	63,524	5,400	800
31320	Interest and Penalty	54,632	19,812	27,000
31610	Local Option Sales Tax	6,792,311	7,033,683	7,552,101
31710	Wholesale Beer Tax	434,764	407,818	456,502
31720	Wholesale Liquor Tax	314,436	460,750	483,788
31810	Business Tax	26,264	-	-
31850	Business License App Fee	554,379	194,000	205,000
31912	Cable TV Franchise Tax	128,897	147,000	185,000
31922	Hotel/Motel License Fee	2,400	-	-
	Total Local Taxes	\$ 14,352,268	\$ 13,760,251	\$ 14,638,482
	<u>Licenses and Permits</u>			
32230	Beer and Liquor by Drink Permits	\$ 15,560	\$ 18,000	\$ 19,000
32231	Special Events Permit	305	370	350
32610	Building Permits	219,775	240,000	270,000
32611	Bonnaroo Property Permits	35,050	-	206,625
	Total Licenses and Permits	\$ 270,690	\$ 258,370	\$ 495,975
	<u>Intergovernmental</u>			
33310	Payment in Lieu of Taxes - Housing Authority	\$ 16,800	\$ 17,500	\$ 20,000
33320	Payment in Lieu of Taxes - TVA	148,691	123,334	161,000
33321	Payment in Lieu of Taxes - Litte Leaf Farms	-	-	-
33322	Payment in Lieu of Taxes - Aspen	-	32,322	32,322
33323	Payment in Lieu of Taxes - Great Lakes Cheese	84,766	209,000	82,500
33324	Payment in Lieu of Taxes - DOT Foods	-	40,430	40,430
33423	TLETA Cost Share	-	27,000	27,000
33425	THSO Police Grant	21,717	27,000	45,000
33427	TN Dept of Safety SRO Grant	225,000	226,600	225,000
33436	TDOT Signalization Project	-	187,110	159,578
33437	TDOT Widening Project	-	-	-
33489	Other Federal Grants	-	-	-
33490	Other State Grants	18,000	-	-
33494	Site Development Grant (MIP)	-	-	-
33497	BVP DOJ Grant (Vests)	-	-	3,000

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
33510	State Sales Tax	1,557,384	1,623,000	1,890,275
33530	State Beer Tax	5,139	5,520	7,500
33541	State Mix Drink Tax	126,997	160,000	168,000
33551	State Gasoline and Motor Fuel Tax	219,125	224,862	247,000
33552	State - City Streets and Transportation	22,292	21,960	24,000
33556	State 3% Gas Tax	208,097	211,000	221,550
33557	SportsBetting Tax	27,414	25,000	29,000
33558	Transportation Modernization	5,646	-	-
33590	State Highway Maintenance Contract	65,406	60,000	65,000
33591	State Supplemental Reimburse-Police	42,000	-	42,000
33592	State Supplemental Reimburse-Fire	41,600	-	28,800
33593	Corporate Excise Tax	151,841	142,000	155,000
33594	Building Impact Fees	494,515	374,036	397,000
33711	Coffee County Appropriation to Fire Dept.	16,500	175,000	175,000
Total Intergovernmental		\$ 3,510,055	\$ 4,062,674	\$ 4,245,955
<u>Charges for Current Services</u>				
34125	Development Street Lighting	\$ 16,010	\$ 2,500	\$ 22,000
34230	Fees and Commissions	1,701	2,500	3,500
34240	Accident Report Charges	511	300	300
34314	Mowing Charges	2,366	1,000	1,000
34420	Black & Concrete Tile	28,168	10,500	12,500
34510	Animal Control Charges	4,529	750	750
34511	Donations-Animal Control	150	-	2,500
Total Charges for Current Services		\$ 53,435	\$ 17,550	\$ 42,550
<u>Fines, Forfeitures and Penalties</u>				
35109	Court Judgement Interest	\$ -	\$ -	\$ -
35110	Court Fines and Costs	171,620	170,000	180,000
35111	Knox Box Revenue	3,500	1,200	1,200
35115	SOR Fees	2,400	1,000	1,000
Total Fines, Forfeitures and Penalties		\$ 177,520	\$ 172,200	\$ 182,200
<u>Other Revenues</u>				
36101	Interest Earnings	\$ 461,239	\$ 361,800	\$ 369,000
36330	Sale of Equipment/Vehicles	24,187	77,102	30,000
36331	Sale of Equipment/Vehicles - Police	-	-	-
36333	Sale of Property-Industrial Park	-	1,150,000	-
36340	Sale of Cemetery Lots	600	400	400
36350	Insurance Recovery	28,690	2,500	25,000
36711	Contribution/Donations - Fire Dept	11,000	10,000	10,000
36712	Firemans Fund Revenue	150,250	-	-
36713	Contribution/Donations - Police Dept	-	1,000	1,000
36717	Community Policing Donations	18,974	21,163	20,000
36964	Calendar Revenue-Fire	-	-	-

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Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited Actuals	Estimated Budget	Approved Budget
36965	New Money for School Bonds	-	-	-
36994	Transfer from City Schools (CSES Project)	-	-	-
36995	Transfer from City Schools (SRO)- state Grant	-	-	225,000
	Transfer from City Schools (Crossing Guards)			30,708
36996	Transfer from Tourism	-	175,000	191,948
36997	Transfer from Capital Equipment	-	771,122	-
36999	Miscellaneous Revenues	7,743	104,366	525,000
Total Other Revenues		\$ 702,683	\$ 2,674,453	\$ 1,428,056
Total Revenues		\$ 19,066,651	\$ 20,945,498	\$ 21,033,218

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Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
<u>Expenditures and Other Uses</u>				
41210	<u>City Court</u>			
252	Legal Services	\$ 13,000	\$ 12,000	\$ 12,000
	Total City Court	\$ 13,000	\$ 12,000	\$ 12,000
41310	<u>Board of Mayor and Aldermen</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 155,186	\$ 198,120	\$ 246,465
113	Salaries-Overtime	5,540	3,500	4,000
114	Longevity			2,080
131	Holiday Pay	624	10,158	11,000
132	Sick Pay	-	1,948	2,500
133	Vacation Pay	172	5,277	7,500
134	Administrative Pay	-	500	500
141	Soc Sec & Medicare	11,059	15,424	19,161
142	Employee Health Insurance	4,853	19,721	21,930
142.001	Air Med Vac	-	350	350
142.002	FSA Health Card	-	1,538	1,600
143	Retirement - Voya	6	-	-
143.001	Retirement-TCRS	7,403	20,521	20,471
144.000	Employee Dental Insurance	-	883	900
144.001	Employee Vision Insurance	-	195	200
145	Employee Life Insurance	96	1,882	1,900
147	Unemployment Insurance	(17)	150	150
148	Education/Training/Travel/ Lodging	11,414	14,859	15,000
149	Long Term Disability	-	1,050	1,050
149.001	Short Term disability	-	280	280
172	Election Officials and Clerks	1,870	750	750
	Total Personnel	\$ 198,206	\$ 297,106	\$ 357,786
	<u>Contractual Services</u>			
211	Postage	\$ 373	\$ 4,415	\$ 5,000
211.001	Historical Zoning-Supplies	-	200	200
221	Printing, Duplicating and Typing	3,699	1,256	2,500
231	Legal Notices	661	1,839	3,000
233	Subscriptions/Publications	1,839	1,000	1,000
236	Public Relations	15,998	13,500	25,000
239	Dues and Subscriptions	5,278	5,679	8,000
239.001	Dues and Subscriptions-SCTDD	500	3,350	3,350

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		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
245	Telephone	5,797	5,433	5,500
252	Legal Services	114,259	128,000	130,000
254	Architectural/Engineering	2,780	10,379	12,000
259	Other Professional Services	88,325	56,868	-
259.001	Other Professional Services - Marketing	-	-	10,000
259.002	Other Professional Services - Teen Council	-	-	10,000
261	Repairs and Maint - Vehicle	-	-	500
	Total Contractual Services	\$ 239,509	\$ 231,919	\$ 216,050
	<u>Supplies</u>			
311	Office Supplies	\$ 1,467	\$ 3,669	\$ 4,000
312	Small Items of Equipment	18,900	7,100	9,000
326	Clothing and Uniforms	-	300	1,000
331	Gas, Oil, Diesel Fuel and Grease	-	-	100
340	Meeting Expenses	341	1,500	1,500
	Total Supplies	\$ 20,708	\$ 12,569	\$ 15,600
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ -	\$ 1,500	\$ 1,500
	Total Fixed Charges	\$ -	\$ 1,500	\$ 1,500
	Total Board of Mayor and Aldermen	\$ 458,423	\$ 543,094	\$ 590,936
41510	<u>Financial Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 364,775	\$ 379,075	\$ 693,764
113	Salaries - Overtime	4,129	6,500	13,000
114	Longevity			-
131	Holiday Pay	1,599	22,837	28,680
132	Sick Pay	-	18,650	27,500
133	Vacation Pay	171	11,500	22,500
134	Administrative Pay	-	2,143	3,000
135	Birthday Pay	216	1,469	2,500
141	Soc Sec & Medicare	27,202	29,496	54,067
142	Employee Health Insurance	58,122	109,739	164,030
142.001	Air Med	-	801	950
142.002	FSA Health Card	-	76	150
142.003	HSA Health Card	-	1,507	2,000
143	Voya	-	2,102	2,200
143.001	Retirement - TCRS	17,022	43,541	59,084
144	Employee Dental	-	3,124	4,600
144.001	Employee Vision	-	712	1,250
145	Employee Life Insurance	189	765	1,150
145.001	Basic Life - Employer	-	200	300

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Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
145.002	Critical Illness	-	750	900
145.003	Vol Accident Insurance	-	980	1,400
147	Unemployment Insurance	152	585	1,300
148	Education/Training/Travel/ Lodging	5,726	3,100	7,000
149	Long Term Disability	-	2,100	3,000
149.001	Short Term Disability	-	1,790	2,200
	Total Personnel	\$ 479,303	\$ 643,542	\$ 1,096,525
	<u>Contractual Services</u>			
211	Postage	\$ 5,204	\$ 5,567	\$ 5,500
221	Printing, Duplicating and Typing	3,670	6,000	5,000
231	Publication Formal and Legal Notices	1,084	800	600
239	Dues and Subscription	-	800	600
245	Telephone	563	800	600
253	Accounting/Auditing Services	114,616	85,000	65,000
255	Data Processing Support	65,269	42,000	112,000
258	Paycom Return Fees	-	2,211	2,200
261	Repairs and Maint - Vehicles	-	-	-
267	Repairs and Maint - Computer Equip	228	250	250
	Total Contractual Services	\$ 190,634	\$ 143,428	\$ 191,750
	<u>Supplies</u>			
311	Office Supplies	\$ 58,523	\$ 3,600	\$ 4,500
312	Small Items of Equipment	9,107	6,000	4,000
326	Clothing and Uniforms	-	600	600
331	Gas, Oil, Diesel Fuel and Grease	-	-	100
340	Meeting Expense	178	350	400
	Total Supplies	\$ 67,808	\$ 10,550	\$ 9,600
	<u>Fixed Charges</u>			
514	Professional Liability/Surety Bond	\$ -	\$ 1,500	\$ 1,500
555	Bank Service Charges	(11,357)	-	-
	Total Fixed Charges	\$ (11,357)	\$ 1,500	\$ 1,500
	<u>Capital</u>			
947	Office Machinery & Equipment	\$ 635	\$ 2,605	\$ 3,000
	Total Capital	\$ 635	\$ 2,605	\$ 3,000
	Total Financial Administration	\$ 727,023	\$ 801,625	\$ 1,302,375

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Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
41600	<u>Information Systems</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 100,800	\$ 151,810	\$ 123,324
114	Longevity			
131	Holiday Pay	608	5,797	6,000
132	Sick Pay	330	83,309	10,000
133	Vacation Pay	1,978	20,235	9,500
134	Administrative Pay	-	-	1,500
135	Birthday Pay	-	-	750
141	Soc Sec & Medicare	7,341	21,000	9,434
142	Employee Health Insurance	4,941	34,012	37,821
142.002	FSA Health Card	-	1,500	1,500
143	Voya	-	55,391	-
143.001	Retirement - TCRS	5,548	10,399	11,285
144	Employee Dental	-	1,521	1,600
144.001	Employee Vision	-	317	350
145	Employee Life Insurance	39	743	750
145.001	Basic Life - Employer	-	50	100
145.002	Critical Illness	-	269	400
145.003	Vol Accident Insurance	-	263	400
147	Unemployment Insurance	42	75	75
148	Education/Training/Travel/ Lodging	4,346	2,000	2,000
149	Long Term Disability	-	616	750
149.001	Short Term Disability	-	67	100
	Total Personnel	\$ 125,973	\$ 389,374	\$ 217,640
	<u>Contractual Services</u>			
211	Postage	\$ -	\$ -	\$ -
221	Printing, Duplicating and Typing	598	-	-
231	Publication Formal and Legal Notices	-	-	-
239	Dues and Subscription	-	6,075	6,075
245	Telephone	1,572	670	750
255	Data Processing Support	72,226	71,900	75,000
258	Payroll Services	-	820	820
267	Repairs and Maint - Computer Equip	-	1,500	1,500
	Total Contractual Services	\$ 74,396	\$ 80,965	\$ 84,145

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Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
	<u>Supplies</u>			
311	Office Supplies	\$ 2,236	\$ 1,100	\$ 500
312	Small Items of Equipment	1,906	1,350	3,500
326	Clothing and Uniforms	-	-	300
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	-	-	100
	Total Supplies	\$ 4,142	\$ 2,450	\$ 4,400
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ -
	Total Fixed Charges			
	<u>Capital Outlay</u>			
944	Computer Equipment and Software	\$ 14,784	\$ 25,761	\$ 25,000
	Total Capital Outlay	\$ 14,784	\$ 25,761	\$ 25,000
	Total Information Sytems	\$ 219,295	\$ 498,550	\$ 331,185

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Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
41700	<u>Planning and Zoning</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 246,091	\$ 266,345	\$ 466,060
113	Salaries - Overtime	22	100	4,000
	Longevity			10,400
131	Holiday Pay	1,129	17,051	18,000
132	Sick Pay	281	5,774	6,500
133	Vacation Pay	660	13,956	17,000
134	Administrative Pay	165	1,552	1,552
135	Birthday Pay	-	722	750
141	Soc Sec & Medicare	18,371	20,375	35,960
142	Employee Health Insurance	18,145	76,714	10,000
142.001	Air Med	-	275	275
142.002	FSA Health Card	-	1,865	1,900
142.003	HSA Health Card	-	-	-
143	Voya	-	-	-
143.001	Retirement - TCRS	9,461	16,540	\$ 39,162
144	Employee Dental	-	2,123	2,300
144.001	Employee Vision	-	200	300
145	Employee Life Insurance	153	200	250
145.001	Basic Life - Employer	-	150	150
145.002	Critical Illness	-	250	250
145.003	Vol Accident Insurance	-	750	750
147	Unemployment Insurance	105	600	675
148	Education/Training/Travel/ Lodging	6,965	5,500	11,000
149	Long Term Disability	-	1,497	1,500
149.001	Short Term Disability	-	-	-
	Total Personnel	\$ 301,548	\$ 432,539	\$ 628,734

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
	<u>Contractual Services</u>			
211	Postage	\$ 193	\$ 150	\$ 150
221	Printing, Duplicating and Typing	43	300	300
231	Publication Formal and Legal Notices	8,647	3,500	4,000
234	Manuals and Code Updates	839	800	800
239	Dues and Subscription	6,613	24,500	25,000
241	Utilities-Electricity	6,965	7,200	7,200
242	Utilities - Water	125	-	-
244	Janitorial Services	-	6,500	7,150
245	Telephone	4,723	2,500	2,500
259	Other Professional Service	55,321	30,393	40,000
261	Repairs and Maint - Vehicles	2,420	500	500
262	Online SDS Management	2,837	3,200	3,200
266	Repairs & Maintenance	1,579	-	-
	Total Contractual Services	\$ 90,305	\$ 79,543	\$ 90,800
	<u>Supplies</u>			
311	Office Supplies	\$ 2,898	\$ 1,856	\$ 2,500
312	Small Items of Equipment	13,955	350	4,000
326	Clothing and Uniforms	365	750	1,000
329	Other Operating Supplies	765	-	20,000
331	Gas, Oil, Diesel Fuel and Grease	3,505	4,350	4,800
334	Tires and Tubes	431	1,500	1,500
340	Meeting Expenses	-	400	600
341	City Cemetery Expense	-	-	-
	Total Supplies	\$ 21,919	\$ 9,206	\$ 34,400
	<u>Fixed Charges</u>			
531	Rent - Building	10,000	24,000	24,000
533	Machinery & Equipment - Copier	\$ 2,299	\$ 3,000	\$ 4,000
	Total Fixed Charges	\$ 12,299	\$ 27,000	\$ 28,000
	<u>Capital Outlay</u>			
		-		
943	Vehicles	53,366	35,000	35,000
	Total Planning and Zoning	\$ 479,437	\$ 583,288	\$ 816,934

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
41800	<u>General Government and Buildings</u>			
	<u>Personnel</u>			
143	Retirement Expense	\$ 7,771	\$ 1,500	\$ 1,500
149	Other Employee Benefits	-	5,000	5,000
	Total Personnel	\$ 7,771	\$ 6,500	\$ 6,500
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 33,940	\$ 6,000	\$ 6,500
241	Electric	41,106	53,000	53,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000
242	Water	6,821	6,400	7,000
244	Gas	15,676	20,000	18,000
245	Telephone	21,584	24,000	24,000
251	Medical Services	13,803	8,500	10,000
258	Census 2020 Expense	-	-	-
259	Other Professional Service	26,467	25,000	25,000
266	Repairs and Maint - Buildings	78,695	76,819	70,000
292	Janitorial Services	13,265	25,000	25,000
	Total Contractual Services	\$ 281,357	\$ 274,719	\$ 268,500
	<u>Supplies</u>			
311	Office Supplies	\$ 984	\$ 2,500	\$ 2,500
312	Small Items of Equipment/Furniture	\$ 428	\$ 17,500	\$ 10,000
324	Household and Janitorial Supplies	968	550	1,500
	Total Supplies	\$ 2,380	\$ 20,550	\$ 14,000
	<u>Fixed Charges</u>			
511	General Liability	\$ 221,974	\$ 268,460	\$ 295,306
515	Workers Compensation Insurance	136,099	148,461	150,985
521	Building Insurance	10,014	11,500	12,650
521.001	Building Insurance-Conference Ctr	-	-	-
533	Machinery/Equip - Copier	1,724	1,800	1,800
533.001	IT Hardware Purchase-State Grant	-	-	-
533.002	Machinery/Equip - Computer Software	-	-	-
533.003	Machinery/Equip - Postage Machine	1,485	763	900
	Total Fixed Charges	\$ 371,296	\$ 430,984	\$ 461,641

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
	<u>Capital Outlay</u>			
929	Other Building	-	-	-
943	Vehicles	-	27,395	-
948	Westwood Grant Expenses	-	-	-
948.004	Transportation Plan-TDOT	-	-	-
948.006	TDOT Signalization Project	2,384	23,600	162,577
948.007	TDOT Widening Project	217	-	-
948.01	Site Development Grant (MIP)	-	-	-
948.011	Transportation Grant w/ Tullahoma	-	-	-
948.012	THDA Home Grant Expense	-	-	-
948.013	STP Grant Projects	-	-	-
948.014	CSES Renovation Project	-	-	-
948.015	Industrial Bd of Coffee Co	-	-	-
948.016	Multi-Modal Sidewalk Grant	-	-	-
948.017	ARC Downtown Grant	21,750		
	Total Capital Outlay	\$ 24,351	\$ 50,995	\$ 162,577
	Total General Government and Buildings	\$ 687,155	\$ 783,748	\$ 913,218

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
42100	<u>Police Department</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 2,251,815	\$ 2,193,334	\$ 2,290,348
111	Bonnaroo Wages		-	206,625
113	Salaries - Overtime	22,535	-	-
114	Longevity			68,640
123	After Hours Pay	1,630	25,000	25,000
130	THSO Pay	2,450	17,650	19,000
131	Holiday Pay	8,545	120,354	130,000
132	Sick Pay	4,578	246,596	250,000
133	Vacation Pay	10,957	125,348	130,000
134	Administrative Pay	1,266	12,733	13,000
135	Birthday Pay	99,568	6,924	10,000
136	Inclement Weather Pay	-	1,443	25,000
138	SRO Pay	-	586	750
138.001	SRO - 80 Time Off	310	4,106	5,000
138.002	SRO - 87 Time Off	1,937	9,574	10,000
	Crossing Guards			30,708
139	Bereavment	851	1,955	1,500
141	Soc Sec & Medicare	175,099	167,790	175,212
142	Employee Health Insurance	260,004	445,142	494,998
142.001	Air Med	-	1,050	1,200
142.002	FSA Health Card	-	3,150	3,300
142.003	HSA Health Card	-	9,024	9,300
143	Voya	21,953	28,058	28,058
143.001	Retirement - TCRS	107,755	237,500	100,000
143.002	Empower	-	12,395	12,395
144.000	Employee Dental	-	21,931	22,000
144.001	Employee Vision	-	5,467	5,500
145	Employee Life Insurance	969	3,044	3,200
145.001	Basic Life - Employer	-	1,556	1,600
145.002	Critical Illness		4,414	4,500
145.003	Vol Accident Insurance		7,188	7,250
147	Unemployment Insurance	538	951	1,200
148	Education/Training/Travel/ Lodging	22,670	15,047	20,000
149	Long Term Disability	-	11,013	11,500
149.001	Short Term Disability	-	6,283	6,500
	Total Personnel	\$ 2,995,430	\$ 3,746,606	\$ 4,123,284

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee

General Fund 110

Statement of Proposed Operations

July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
	<u>Contractual Services</u>			
211	Postage	\$ 495	\$ 200	\$ 250
213	Automobile Licenses and Title	308	350	350
216	Radio and Cable Services	-	400	500
221	Printing, Duplicating and Typing	3,252	2,500	2,500
231	Legal Advertisement	157	600	600
239	Dues and Subscription	1,685	1,000	1,000
245	Telephone	18,619	18,000	18,000
256	Information System Support	314,374	30,000	65,035
258	Payroll Processing	-	18,589	19,000
259	Other Professional Services	(1,087)	-	-
259.001	Collection Expense Fees	52	-	-
259.002	First Responder Counseling	-	-	-
261	Repairs and Maint - Vehicles	34,757	26,000	41,000
267	Repairs and Maint - Computer Equip	31	200	200
269	Repairs and Maint - Other	(3,400)	200	200
	Total Contractual Services	\$ 369,243	\$ 98,039	\$ 148,635
	<u>Supplies</u>			
311	Office Supplies	\$ 2,763	\$ 4,682	\$ 4,500
311.001	Office Supplies-SOR	-	500	500
312	Small Items of Equip	8,836	9,158	65,000
323.001	Trustee Expenses	(8,240)	-	-
323.002	Community Policing Expense	23,235	21,087	23,000
323.003	Comm Policing Bonnaroo	8,413	800	1,000
326	Clothing and Uniforms	49,691	19,792	22,000
327	Firearm Supplies	29,078	38,939	15,000
329	Other Operating Supplies	1,683	679	2,000
331	Gas, Oil, Diesel Fuel and Grease	81,870	63,282	80,000
334	Tires and Tubes	5,533	5,066	6,000
	Total Supplies	\$ 202,862	\$ 163,985	\$ 219,000
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 376	\$ 1,800	\$ 1,800
	Total Fixed Charges	\$ 376	\$ 1,800	\$ 1,800
	<u>Capital Outlay</u>			
943.001	Vehicles	\$ 262,056	\$ 214,922	\$ -
944	Computer Equipment	1,853	-	-
944.001	IT Hardware	7,101	125,000	38,465
944.002	VCIF Grant	-	-	-
944.003	THSO Police Grant	5,599	30,000	45,000
944.004	BVP DOJ Grant (Vests)	-	-	6,000
944.005	SRO GRANT	30,595	225,000	-
	Total Capital Outlay	\$ 307,204	\$ 594,922	\$ 89,465
	Total Police	\$ 3,875,115	\$ 4,605,352	\$ 4,582,184

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee

General Fund 110

Statement of Proposed Operations

July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
42200	<u>Fire Department</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,962,354	\$ 1,585,378	\$ 1,396,931
113	Salaries - Overtime	91,723	16,691	150,000
	Longevity			64,400
123	Cert Pay	7,106	160,000	32,240
131	Holiday Pay	7,427	101,965	105,000
132	Sick Pay	2,448	90,263	85,000
133	Vacation Pay	2,877	77,676	72,000
134	Administrative Pay	2,563	15,091	16,000
135	Birthday Pay	82,745	7,974	9,000
137	Bereavement	-	2,147	2,500
141	Soc Sec & Medicare	152,361	147,000	120,807
142	Employee Health Insurance	231,698	498,953	554,836
142.001	Air Med	-	1,039	1,100
142.002	FSA Health Card	-	996	1,050
142.003	HSA Health Card	-	682	750
143	Voya	12,295	15,761	16,000
143.001	Retirement - TCRS	80,590	197,687	144,400
144	Employee Dental	-	24,321	24,400
144.001	Employee Vision	-	3,362	3,400
145	Employee Life Insurance	1,179	1,200	1,200
145.001	Basic Life - Employer	-	687	750
145.002	Critical Illness	-	1,491	1,500
145.003	Vol Accident Insurance	-	4,700	5,000
147	Unemployment Insurance	763	1,500	1,500
148	Education/Training/Travel/ Lodging	25,363	22,758	25,000
149	Long Term Disability	-	8,500	9,350
149.001	Short Term Disability	-	3,365	3,700
	Total Personnel	\$ 2,663,492	\$ 2,991,187	\$ 2,847,814

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
	<u>Contractual Services</u>			
211	Postage	\$ 53	\$ 150	\$ 150
216	Radio and TV Services	6,551	4,125	4,500
221	Printing, Duplicating and Typing	307	50	150
221.002	Calendar Expense	-	-	-
221.001	Nat. Fire Safety Council	-	-	-
231	Publication and Legal Notices	-	100	200
236	Public Relations (Advertising)	2,685	1,435	2,500
239	Dues and Subscription	5,292	3,687	4,500
245	Telephone	9,835	6,386	6,500
259	Other Professional Services	195,447	522	500
259.002	First Responder Counseling	-	10,387	-
261	Repairs and Maint - Vehicles	48,261	50,000	75,000
266	Repairs and Maint - Buildings	41,076	30,413	15,000
266.001	Repairs & Maint - Bldgs (HVAC)	-	800	800
269	Repairs and Maint - Other	-	136	1,000
269.300	Repairs and Maint - Fire Hydrants	7,670	-	-
271	Reserve Firemen	-	-	-
	Total Contractual Services	\$ 317,177	\$ 108,191	\$ 110,800
	<u>Supplies</u>			
311	Office Supplies	\$ 209	\$ 1,127	\$ 1,000
312	Small Items of Equipment	205,103	85,000	112,000
322	Chemical, Lab and Medical Supplies	2,564	1,373	2,000
324	Household and Janitorial Supplies	35	1,400	2,500
326	Clothing and Uniforms	17,493	25,896	28,000
326.001	Clothing and Uniforms - PPE Turnout Gear	11,299	25,526	40,000
328	Educational Supplies (Fire Prevention)	4,679	7,512	6,000
329	Other Operating Supplies	39,703	14,127	25,000
329.001	Other Operating Supplies - Bed	7,532	13,111	15,000
331	Gas, Oil, Diesel Fuel and Grease	17,159	37,626	40,000
334	Tires and Tubes	2,750	6,800	10,000
344	Safety Supplies	1,466	-	1,000
	Total Supplies	\$ 309,992	\$ 219,498	\$ 282,500
	<u>Fixed Charges</u>			
533	Machinery and Equipment - Copier	\$ 506	\$ 460	\$ 1,000
571	Inspections/Testing	11,789	9,318	13,000
	Total Fixed Charges	\$ 12,295	\$ 9,778	\$ 14,000
	<u>Capital Outlay</u>			
929	Capital - Building Other	-	5,000	120,000
943	Capital - Vehicle Purchase	34,991	1,132,000	-
944	IT Hardware Purchase-State Grant	-	-	-
	Total Capital Outlay	\$ 34,991	\$ 1,137,000	\$ 120,000
	Total Fire	\$ 3,337,947	\$ 4,465,654	\$ 3,375,114

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
43100	<u>Public Works</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,042,743	\$ 1,037,170	\$ 1,367,424
113	Salaries - Overtime	22,540	21,000	17,500
	Longevity			52,000
123	After Hours Pay	100	1,450	1,500
131	Holiday Pay	6,005	99,000	101,000
132	Sick Pay	1,671	66,542	67,000
133	Vacation Pay	1,741	63,719	64,000
134	Administrative Pay	546	10,324	10,500
135	Birthday Pay	-	3,840	4,000
136	Inclement Weather Pay	-	1,578	25,000
137	Bereavement	-	1,126	1,500
141	Soc Sec & Medicare	77,460	80,950	105,947
142	Employee Health Insurance	155,562	426,587	474,365
142.001	Air Med	-	1,361	1,361
142.002	FSA Health Card	-	750	750
143	Voya	10,354	14,148	14,148
143.001	Retirement - TCRS	27,159	64,408	127,843
143.002	Empower	-	4,500	4,500
143.003	Nationwide	-	100	100
144	Employee Dental	-	18,393	18,400
144.001	Employee Vision	-	3,686	3,700
145	Employee Life Insurance	771	5,950	5,950
145.001	Basic Life - Employer	-	750	750
145.002	Critical Illness	-	3,000	3,000
145.003	Vol Accident Insurance	-	2,890	2,900
147	Unemployment Insurance	592	200	1,200
148	Education/Training/Travel/ Lodging	1,129	1,900	4,000
149	Long Term disability	-	7,500	8,000
149.001	Short Term disability	-	3,700	3,900
	Total Personnel	\$ 1,348,373	\$ 1,946,522	\$ 2,492,238

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>General Fund 110</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
	<u>Contractual Services</u>			
211	Postage	\$ 336	\$ 300	\$ 500
213	Automobile Licenses and Title	72	177	200
216	Radio and TV Services	2,442	3,000	2,800
221	Printing, Duplicating and Typing	-	200	200
231	Publication/Formal Ads	-	1,000	1,000
239	Dues and Subscriptions	-	500	500
242	Water	5,136	5,200	5,500
245	Telephone	2,220	3,500	3,500
247	Street Lighting	160,817	186,000	200,000
251	Veterinary Services	10,476	6,629	-
255	Data Processing	159,921	-	-
259	Other Professional Services	4,735	7,100	7,100
261	Repairs and Maint - Vehicles	57,021	21,376	23,000
262	Repairs and Maint - Other Machinery	53,621	29,618	30,000
264	Repairs and Maint - Traffic Lighting	7,043	22,573	27,000
266	Repairs and Maint - Buildings	25,750	25,275	25,000
268	Repairs and Maint - Roads and Streets	2,948	10,981	12,000
	Total Contractual Services	\$ 492,538	\$ 323,429	\$ 338,300
	<u>Supplies</u>			
311	Office Supplies	\$ 7,557	\$ 4,892	\$ 5,000
312	Small Items of Equipment	32,431	51,804	90,000
322	Chemical, Lab and Medical Supplies	13,221	14,217	14,000
323.001	Trustee Expenses	16,940	13,872	14,000
324	Household and Janitorial Supplies	1,349	4,000	5,000
326	Clothing and Uniforms	15,991	16,360	20,000
331	Gas, Oil, Diesel Fuel and Grease	66,263	60,527	72,000
334	Tires and Tubes	6,148	2,541	7,500
342	Sign Parts and Supplies	16,724	13,556	18,000
343	Salt Purchase	(1,681)	15,000	15,000
344	Safety Supplies	9,907	15,106	10,000
	Total Supplies	\$ 184,850	\$ 211,875	\$ 270,500
	<u>Building Materials</u>			
421	Guardrails	\$ -	\$ 5,000	\$ 7,500
451	Crushed Stone	19,134	12,591	15,000
455	Tile and Pipe	35,765	10,321	25,000
471	Asphalt and Asphalt Filler	17,822	14,757	20,000
	Total Building Materials	\$ 72,721	\$ 42,669	\$ 67,500
	<u>Fixed Charges</u>			
533	Machinery and Equip - Copier	\$ 127	\$ 105	\$ 2,500
	Total Fixed Charges	\$ 127	\$ 105	\$ 2,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
	<u>Capital Outlay</u>			
931	Roads, Street, and Parking	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	7,125	764,011	831,000
931.002	Street Striping	24,174	30,000	35,000
933	Sidewalks	-	-	-
933.001	State Grant-Phase 1 Sidewalks	-	6,500	6,500
933.002	HillsChapel Road Phase 2 Sidewalk Project	46,378	39,755	40,000
933.003	Coffee Street Sidewalk Project	12,363	3,288	46,712
933.004	Oakdale Street Sidewalk Project	820	43,197	6,203
933.005	Madison Street Sidewalk Project	9,750	4,317	4,683
933.006	Oak Drive Sidewalk Project	-	-	-
938	Transition Plan Repairs	-	987	14,000
939	Bridge Repairs	-	4,788	10,000
943	Vehicles	-	-	-
949	Other Machinery and Equipment	-	-	225,000
960	Capital Repairs - Street Lights	(3,605)	40,953	30,000
999	Additions to Capital Assets		-	-
	Total Capital Outlay	\$ 97,005	\$ 937,796	\$ 1,249,098
	Total Public Works	\$ 2,195,614	\$ 3,462,396	\$ 4,420,136

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee

General Fund 110

Statement of Proposed Operations

July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
44210	<u>Contributions to Other Agencies</u>			
720.001	TN Rehabilitation Center	\$ 9,000	\$ 9,270	\$ 9,271
720.003	Coffee County Child Care Center	3,000	5,000	5,000
720.005	South Central Human Resources	1,954	2,940	2,940
720.006	Coffee County Library	20,000	20,000	-
720.007	Coffee County Senior Center	-	20,000	20,000
720.010	Keep Coffee County Beautiful	-	-	-
720.011	Manchester/Coffee County Conference Center	291,535	175,000	-
720.013	Coffee County Children's Advocacy Center	2,000	4,000	5,000
720.014	TN Backroads Heritage	-	-	-
720.018	Chamber of Commerce	10,000	10,000	25,000
720.019	CASA	-	-	-
720.020	Coffee County Historical Society	-	-	-
720.021	Coffee County DAV	-	-	-
720.022	Haven of Hope	5,000	7,500	12,000
720.023	The Storehouse	3,000	3,000	3,000
720.024	Coffee County Rescue Squad	-	-	-
	Total Contributions to Other Agencies	\$ 345,489	\$ 256,710	\$ 82,211
	Total Expenditures	\$ 12,388,498	\$ 16,012,418	\$ 16,426,292
	<u>Other Uses</u>			
51620	Operating Transfers			
762	Transfer to Sanitation	\$ -	\$ -	\$ -
763	Transfer to Recreation Fund	1,800,000	900,000	500,000
764	Transfer to General Purpose School Fund	1,858,467	2,608,467	2,608,467
765	Transfer to Debt Service - School GO Bond	1,171,625	1,389,900	1,380,950
765.001	Transfer to Debt Service-Leave	-	-	115,000
767	Transfer to Tourism Fund	-	300,000	-
768	Transfer to Capital Equipment	-	-	-
	Total Other Uses	\$ 4,830,092	\$ 5,198,367	\$ 4,604,417
	Total Expenditures and Other Uses	\$ 17,218,590	\$ 21,210,785	\$ 21,030,709
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ 1,848,061	\$ (265,287)	\$ 2,509
	Estimated Beginning Fund Balance July 1	15,542,124	17,390,185	17,124,898
	Estimated Ending Fund Balance June 30	\$ 17,390,185	\$ 17,124,898	\$ 17,127,407

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
<u>Revenues and Other Sources</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 252,932	\$ -	\$ -
	Total Local Taxes	\$ 252,932	\$ -	\$ -
<u>Intergovernmental</u>				
33487	State CARES ACT-COVID19 Reimb	\$ -	\$ -	\$ -
33515	TDEC/LPRF Ballfield Light Grant	546,045	-	-
	Total Intergovernmental	\$ 546,045	\$ -	\$ -
<u>Charges for Current Services</u>				
34722	Swim Team Charges	\$ -	\$ -	\$ -
34723	Swimming Lesson Charges	49,552	41,993	77,000
34724	Pool Rental	55,084	34,867	65,000
34740	After School Program	-	3,678	4,000
34742	Activity Fees	20,956	10,370	19,000
34743	Day Camp Charges	60,621	25,539	44,000
34745	Park and Recreation Concessions	17,230	5,000	-
34746	ADA Wright Center - Rental	15,845	9,053	15,000
34747	Shelter Rentals	7,542	5,281	5,500
34770	Membership and Dues- 3 Month Passes	25,560	2,000	165,000
34771	Membership and Dues - Yearly Passes	401,955	446,949	690,000
34772	Membership and Dues - Monthly Passes	19,060	14,972	15,000
34773	Membership and Dues - Daily Passes	181,802	122,618	175,000
34774	Recreation Complex Concessions	87,525	44,998	5,000
34777	Athletic League	20,694	10,694	20,000
34779	Silver and Fit	25,523	18,000	18,000
34780	Tivity Health	7,107	5,710	6,000
34781	Sponsorships	7,100	3,600	3,600
34782	Christmas Parade Sponsorships	4,500	1,975	2,500
34783	Renew Active	8,826	6,542	6,500
34792	Meeting Room Rental	24,776	22,481	23,000
34794	Ball Field Concessions - Coke	6,019	6,200	6,400
34795	Food Booth/Space Rentals	3,114	1,531	2,000
	Total Charges for Current Services	\$ 1,050,391	\$ 844,051	\$ 1,367,500
<u>Other Revenues</u>				
36101	Interest Earnings	\$ -	\$ 11,000	\$ 10,000
36330	Sale of Equipment	9,800	-	-
36350	Insurance Recovery	-	66,076	-
36716	Donation from Schools	-	-	-
36999	Miscellaneous Revenues	(186,584)	81,000	150,000
	Total Other Revenues	\$ (176,784)	\$ 158,076	\$ 160,000
	Total Revenues	\$ 1,672,584	\$ 1,002,127	\$ 1,527,500
<u>Other Sources</u>				
39110.001	Transfer from Tourism	-	186,646	263,896
39110.002	Transfer from General Fund	\$ 1,800,000	\$ 1,861,951	\$ 750,000
	Total Other Sources	\$ 1,800,000	\$ 2,048,597	\$ 1,013,896

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>Recreation Fund 122</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account		Actuals	Budget	Budget
Number	Account Description			
	Total Revenue and Other Sources	\$ 3,472,584	\$ 3,050,724	\$ 2,541,396

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account Number	Account Description	Actuals	Budget	Budget
44410	<u>Recreation Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 225,680	\$ 110,454	\$ 119,000
113	Salaries-Overtime	144	100	300
131	Holiday Pay	591	5,758	6,500
132	Sick Pay	-	10,318	11,000
133	Vacation Pay	-	11,354	12,000
134	Administrative Pay	-	639	750
141	Soc Sec & Medicare	17,123	14,509	9,104
142	Employee Health Insurance	13,733	15,905	17,686
143	Voya	1,932	-	-
143.001	Retirement - TCRS	8,950	10,092	11,171
143.002	Empower	-	75	75
144	Dental Insurance	-	1,922	2,000
144.001	Vision Insurance	-	456	500
145	Employee Life Insurance	140	265	265
145.001	Employer Life Insurance	-	35	35
145.002	Critical Illness	-	230	230
145.002	Accident Insurance	-	300	300
147	Unemployment Insurance	67	50	50
148	Education/Training/Travel/ Lodging	2,055	500	500
149	Long Term Disability	-	1,252	1,400
149.001	Short Term Disability	-	367	400
	Total Personnel	\$ 270,415	\$ 184,581	\$ 193,266
	<u>Contractual Services</u>			
211	Postage	\$ 173	\$ -	\$ 250
221	Printing, Duplicating and Typing	145	100	1,000
231	Publication Formal/Legal Notices	336	328	1,000
239	Dues and Subscription	2,000	2,112	1,500
240	Bank, Credit Card, Fines, & Fees	-	75	250
258	Payroll Processing Fee	-	869	900
	Total Contractual Services	\$ 2,654	\$ 3,484	\$ 4,900
	<u>Supplies</u>			
311	Office Supplies and Materials	\$ 1,103	\$ 600	\$ 750
319	Office Stationary and Forms	-	-	-
326	Clothing and Uniforms	-	-	-
	Total Supplies	\$ 1,103	\$ 600	\$ 750
	<u>Fixed Charges</u>			
533	Machinery & Equipment	\$ 5,860	\$ 1,424	\$ 2,000
	Total Fixed Charges	\$ 5,860	\$ 1,424	\$ 2,000
	<u>Capital Outlay</u>			
947	Vehicles	\$ 55,712	\$ -	\$ -
999	Add to Capital Assets	-	-	-
	Total Capital Outlay	\$ 55,712	\$ -	\$ -
	Total Recreation Administration	\$ 335,744	\$ 190,089	\$ 200,916

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account Number	Account Description	Actuals	Budget	Budget
44420	<u>Recreation Center</u>			
	<u>Personnel</u>			
111	Regular Full Time Employee	\$ 749,701	\$ 403,440	\$ 470,572
113	Salaries - Overtime	5,617	8,700	9,000
121	Wages - Part-Time	(96)	295,100	265,964
131	Holiday Pay	930	12,361	12,500
132	Sick Pay	-	5,537	6,000
133	Vacation Pay	1,010	7,970	8,000
134	Administrative Pay	-	500	500
135	Birthday Pay	197	622	650
136	Inclement Weather Pay	-	2,010	-
141	Soc Sec & Medicare	58,846	52,863	57,034
142	Employee Health Insurance	22,151	24,639	30,467
142.001	FSA Health Card	-	270	270
143.001	Retirement - TCRS	10,834	27,316	57,757
144	Dental Insurance	-	900	900
144.001	Vision Insurance	-	280	280
145	Employee Life Insurance	160	200	200
145.001	Basic life Insurance	-	200	200
145.002	Critical Illness	-	60	75
145.003	Accident Insurance	-	681	700
146	Worker's Compensation	13,148	17,000	17,582
147	Unemployment Insurance	1,331	1,500	1,500
148	Education/Training/Travel/ Lodging	5,097	6,500	5,000
149	Long term Disability	-	750	750
149.001	Short Term Disability	-	200	200
	Total Personnel	\$ 868,926	\$ 869,599	\$ 946,101
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 2,220	\$ 1,500	\$ 1,500
241	Electric	234,774	260,000	270,000
242	Water	27,058	28,500	29,000
244	Gas	64,894	37,766	60,000
245	Telephone	6,077	6,000	6,000
254	Architectual/Engineering	10,268	-	-
255	Data Processing Support	121,806	9,576	10,000
258	Christmas Parade Expense	3,394	1,741	2,000
261	Repairs and Maint - Vehicles	186	150	800
262	Repairs and Maint - Other Machinery	88,296	650,000	145,000
263	Repairs and Maint - Office Equip	3,735	1,699	1,800
265	Repairs and Maint - Grounds	66,240	100	1,500
266	Repairs and Maint - Buildings	61,337	531,139	155,748
270	Contracted Recreational Services	3,278	4,527	4,500
	Total Contractual Services	\$ 693,563	\$ 1,532,698	\$ 687,848

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account Number	Account Description	Actuals	Budget	Budget
	<u>Supplies</u>			
312	Small Items of Equipment-Program	\$ -	\$ 773	\$ 1,000
312.001	Small Equipment - Athletics	-	100	-
312.002	Small Equipment - Aquatic	87	-	-
312.003	Small Items of Equipment-Tools	3,157	1,568	3,000
322	Chemical & Medical Supplies	651	-	-
322.001	Pool Chemicals	23,821	24,000	24,000
322.002	Lab Supplies- Co2	11,359	6,500	7,500
322.003	First Aid Supplies	2,300	2,872	2,000
323	Food - Concessions	40,593	28,853	-
323.002	Program Meals	2,482	2,500	2,500
324	Household and Janitorial Supplies	25,225	16,851	18,000
325	Recreation Supplies/Program Expenses	16,138	15,372	13,000
326	Clothing and Uniforms	5,005	4,796	4,500
329	Operating Expense	525	-	-
329.002	Diabetes Grant A Expense	-	-	-
329.003	Diabetes Grant A-Inkind Expense	-	-	-
330	Community Foundation Grant Expense	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	-	100	200
	Total Supplies	\$ 131,343	\$ 104,285	\$ 75,700
	<u>Fixed Charges</u>			
511	General Liability	\$ 37,139	\$ 46,000	\$ 55,660
512	IT Hardware Purchase-State Grant	-	-	-
533	Machinery and Equipment - Copier	4,265	1,162	2,500
533.001	Machinery and Equipment - Rental	2,453	592	2,000
	Total Fixed Charges	\$ 43,857	\$ 47,754	\$ 60,160
	<u>Capital Outlay</u>			
939	Other Capital Improvement	\$ -	\$ 5,690	\$ -
943	Capital Purchase - Vehicles	-	11,098	34,900
947	Capital Purchase - Buildings	-	-	-
950	Basketball Court	4,929	-	-
951	Rec Center Roof	(46,666)	-	-
952	Weight Room Floor	3,122	-	-
960	Transfer to Debt Service	-	-	-
960.002	Transfer to Debt Service-Leave	-	-	-
	Total Capital Outlay	\$ (38,615)	\$ 16,788	\$ 34,900
	Total Recreation Center	\$ 1,699,074	\$ 2,571,124	\$ 1,804,709

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account Number	Account Description	Actuals	Budget	Budget
44720	<u>Park Area</u>			
	<u>Personnel</u>			
111	Regular Full Time Employee	\$ 208,651	\$ 116,247	\$ 187,666
113	Salaries - Overtime	5,797	1,280	2,500
121	Wages - Part-Time	-	-	-
131	Holiday Pay	381	3,568	4,500
132	Sick Pay	-	20,843	45,000
133	Vacation Pay	391	10,588	13,000
134	Administrative Pay	391	491	500
135	Birthday Pay	185	285	300
141	Soc Sec & Medicare	16,301	7,219	11,654
142	Employee Health Insurance	15,543	14,630	28,651
143.001	Retirement-TCRS	10,957	7,298	18,934
144	Dental Insurance	-	713	750
144.001	Vision Insurance	-	165	175
145	Employee Life Insurance	120	300	300
145.001	Basic life Insurance	-	65	65
145.002	Critical Illness	-	40	40
145.003	Accident Insurance	-	95	95
146	Worker's Compensation Insurance	8,765	13,000	13,446
147	Unemployment Insurance	89	75	75
149	Long Term Disability	-	400	400
149.001	Short Term Disability	-	150	150
	Total Personnel	\$ 267,571	\$ 197,452	\$ 328,201
	<u>Contractual Services</u>			
231	Publication and Legal Notices	\$ -	\$ -	\$ 1,000
241	Electric	50,932	32,431	25,000
242	Water	15,795	10,971	16,000
244	Gas	4,627	2,541	3,000
245	Telephone	-	-	1,000
254	Architectual / Engineering	26,428	-	-
258	Payroll Processing Fee	-	1,450	1,500
259	Other Professional Services - Fireworks	17,500	-	-
261	Repair and Maintenance - Motor Vehicles	1,640	540	1,500
262	Repair and Maintenance - Other Machinery	7,075	2,378	3,000
265	Repair and Maintenance - Grounds	37,580	65,712	60,000
266	Repair and Maintenance - Buildings	14,836	8,917	15,000
270	Contracted Recreational Services	1,005	4,133	4,500
	Total Contractual Services	\$ 177,418	\$ 129,073	\$ 131,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account Number	Account Description	Actuals	Budget	Budget
	<u>Supplies</u>			
312	Small Items of Equipment-Tools	\$ 2,886	\$ 1,561	\$ 2,500
323	Food - Concessions	12,203	3,546	2,000
323.001	Trustee Expenses	481	1,000	1,000
324	Household and Janitorial Supplies	2,131	1,496	2,000
325	Recreation Supplies/Program Equipment	6,173	1,996	3,000
326	Recreation Uniforms	2,509	75	2,000
331	Gas, Oil, Diesel Fuel, and Grease	8,115	6,500	6,500
327	Ballfield Concessions - Coke	11,621	-	-
333	Forestry Grant Expense	-	-	-
334	Tires, Tubes, ETC.	597	-	500
	Total Supplies	\$ 46,716	\$ 16,174	\$ 19,500
	<u>Fixed Charges</u>			
511	General Liability	\$ 12,381	\$ 16,879	\$ 20,424
533	Machinery and Equipment -Rental	34,653	679	750
	Total Fixed Charges	\$ 47,034	\$ 17,558	\$ 21,174
	<u>Capital Outlay</u>			
939	Other Capital Improvements	\$ -	\$ -	\$ -
943	Arts Grant-Creative Place	-	-	-
957	Built Environment Grant	-	-	-
965	Repair & Maint - Grounds	-	-	10,000
966	Repair & Maint - Building	-	-	25,000
967	Lease Interest Expense	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	-	-	-
999.004	Soccer Complex Electrical Project	-	-	-
999.005	Commit to Health Grant	-	-	-
999.006	Dog Park Grant	-	-	-
999.007	TAP Greenway Extension	-	-	-
999.008	TDOH Basketball Court Grant	-	-	-
999.009	TDEC/LPRF Ballfield Light Grant	1,191,777	-	-
	Total Capital Outlay	\$ 1,191,777	\$ -	\$ 35,000
	Total Park Area	\$ 1,730,516	\$ 360,257	\$ 535,375
	Total Expenditures	\$ 3,765,334	\$ 3,121,470	\$ 2,541,000
	<u>Transfer to Other Funds</u>			
960	Transfer to Debt Service - Land Purchase	\$ -	\$ -	\$ -
960.001	Transfer to Debt Service-Equipment Lease	-	-	-
960.002	Transfer to Debt Service-Leave	-	-	-
	Total Transfers	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 3,765,334	\$ 3,121,470	\$ 2,541,000
	Revenues and Other Sources Over (Under)	\$ (292,750)	\$ (70,746)	\$ 396
	Expenditures and Other Uses			
	Estimated Beginning Fund Balance July 1	\$ 1,025,408	\$ 732,658	\$ 661,912

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>Recreation Fund 122</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>				
		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
	Estimated Ending Fund Balance June 30	\$ 732,658	\$ 661,912	\$ 662,307

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>Tourism Fund 130</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
<u>Revenues</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 126,461	\$ 945,865	\$ 945,865
	Total Local Taxes	\$ 126,461	\$ 945,865	\$ 945,865
<u>Other Revenue</u>				
36101	Interest Earnings	\$ -	\$ 2,985	\$ 3,000
36102	Meeting Room Revenue	-	105,502	200,000
36103	Mayoral EVENTS	-	1,130	1,500
36104	Ice Skating Rink Revenue	-	1,248	1,500
36999	Miscellaneous Revenue	297	9,894	9,000
37000	Grant Revenue-State of Tennessee	80,539	7,260	7,500
37001	Transfer from General Fund	-	300,000	-
		\$ 80,836	\$ 428,019	\$ 222,500
	Total Revenues	\$ 207,297	\$ 1,373,884	\$ 1,168,365
<u>Expenditures</u>				
47210	<u>Personnel</u>			
111	Salaries	\$ -	\$ 143,645	\$ 236,000
113	Overtime	-	11,367	10,000
131	Holiday Pay	-	6,192	6,200
132	Sick Pay	-	1,488	1,500
133	Vacation Pay	-	840	1,000
136	Inclement Weather	-	400	-
141	Soc Sec & Medicare	-	10,989	18,054
142	Health Insurance	-	7,996	8,000
143	Retirement - TCRS	-	13,513	13,600
144	Employee Dental	-	200	220
144.001	Employee Vision	-	95	100
145	Voluntary Life insurance	-	25	25
145.001	Basic Life - Employer	-	97	100
145.002	Critical Illness	-	137	140
145.003	Vol Accident Insurance	-	50	55
147	Unemployment Insurance	-	430	450
148	Travel	666	-	2,000
	Total Personnel	\$ 666	\$ 197,464	\$ 297,444
<u>Contractual Services</u>				
201	Catering	-	10,000	12,000
221	Printing	-	300	500
226	Website	-	1,719	1,800
236	Public Relations	775	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account		Actuals	Budget	Budget
Number	Account Description			
236.002	Local Activity Support	29,315	52,455	80,500
236.004	Tourism Promo - Brochures, Flyer, Ads	6,540	9,657	25,000
236.005	Manchester - Tourism Prom	101,674	20,940	27,500
236.006	Foothills Crafts	-	-	1,000
239	South Central TN Tourism Dues	-	-	3,600
240	Hotel/Motel Tax Audit Expense	-	22,000	-
247	Christmas Lighting and Banners	12,009	31,530	25,000
258	Payroll Processing Fee	-	1,275	1,300
259	Other Professional Services	-	11,849	12,000
265	Landscaping	-	2,500	2,500
266	Building AC	-	79,482	-
269	Parking Lot Repair	-	86,788	-
270	Repairs & maintenance	-	17,714	15,000
291	Carpet Cleaning	-	2,150	2,000
	Total Contractual Services	\$ 150,313	\$ 338,340	\$ 195,400
	<u>Supplies</u>			
311	Office Supplies	-	2,331	2,500
312	Small Equipment	-	3,479	3,500
329	Other Operating Supplies	-	-	-
329.001	Signs and Sign Maintenance	-	-	-
329.002	Landscaping, General Prom & Other	69	500	-
329.003	Christmas Parade Supplies	-		
329.004	CARES ACT Expenses	-		
	Total Supplies	\$ 69	\$ 500	\$ -
	<u>Capital Outlay</u>			
939	Downtown Renovation Project	\$ -		
945	Transfer to Recreation Center	-	304,160	513,896
	Transfer to Capital Equipment- Recreation	-		
947	Partnership Marketing Program Grant	-		
	Total Capital Outlay	\$ -	\$ 304,160	\$ 513,896
	Total Expenditures	\$ 151,048	\$ 840,464	\$ 1,006,740
	<u>Transfers</u>			
50000.002	Transfer to General Fund	\$ -	175,000	131,948
50000.004	Transfer to Rec Center	-	-	-
	Total Transfers	\$ -	\$ 175,000	\$ 131,948
	Total Expenditures and Other Sources	\$ 151,048	\$ 1,015,464	\$ 1,138,688
	Revenues over (Under) Expenditures	\$ 56,249	\$ 358,420	\$ 29,677
	Estimated Beginning Fund Balance July 1	\$ 452,626	\$ 508,875	\$ 867,295
	Estimated Ending Fund Balance June 30	\$ 508,875	\$ 867,295	\$ 896,972

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

Account Number	Account Description	FY25 2024-2025 Audited Actuals	FY26 2025-2026 Estimated Budget	FY27 2026-2027 Approved Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
<u>Other Revenues</u>				
36101	Interest Earnings	\$ -	\$ 120,000	\$ 120,000
36220	Lease of Property	21,400	24,020	24,020
	Total Other Revenues	\$ 21,400	\$ 144,020	\$ 144,020
	Total Revenues	\$ 21,400	\$ 144,020	\$ 144,020
<u>Other Sources</u>				
36961	Transfer from General Fund	\$ 1,171,625	\$ 1,389,900	\$ 1,380,950
36962	Transfer from General Fund-Leave	-	192,000	115,000
36963	Transfer from Recreation Fund-Leave	-		
36965	Transfer from Sanitation	-		
36968	Transfer from Recreation	-		
	Total Other Sources	\$ 1,171,625	\$ 1,581,900	\$ 1,495,950
	Total Revenue and Other Sources	\$ 1,193,025	\$ 1,725,920	\$ 1,639,970
<u>Expenditures</u>				
49000	<u>Debt Service</u>			
610	Principal on Bonds	\$ 946,000	\$ 965,000	\$ 985,000
640	Interest on Bonds	453,250	424,900	395,950
660	Rec Center Lease	23,566	30,000	30,000
690	Other Debt Service-Principal	-	-	-
691	Other Debt Service-Interest	-	-	-
691.006	Accumulated Leave Payout-City	-	170,000	115,000
691.007	Accumulated Leave Payout-Recreation	-	15,000	15,000
	Total General Government Debt Service	\$ 1,422,816	\$ 1,604,900	\$ 1,540,950
49000	<u>Expenditures</u>			
692	Bank Service Charges	\$ 1,000	\$ 2,500	\$ 2,500
	Total Service Charges	\$ 1,000	\$ 2,500	\$ 2,500
	Total Expenditures	\$ 1,423,816	\$ 1,607,400	\$ 1,543,450
	Revenues and Other Sources Over (Under)	\$ (230,791)	\$ 118,520	\$ 96,520
	Estimated Ending Fund Balance July 1	\$ 1,811,345	\$ 1,580,554	\$ 1,699,074
	Estimated Ending Fund Balance June 30	\$ 1,580,554	\$ 1,699,074	\$ 1,795,594

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
34131	Administrative Service Fees	\$ 70,677	\$ 96,000	\$ 96,000
34412	Solid Waste Residential Collection	537,741	570,050	574,100
34415	Solid Waste Debris Pickup	1,312	2,517	4,000
34423	Solid Waste Surcharge - General	1,122,142	1,201,000	1,241,500
34440	Refuse Recycling Charges	8,817	1,638	5,000
36999	Miscellaneous Revenue	-	-	-
	Total Current Services	\$ 1,740,689	\$ 1,871,205	\$ 1,920,600
<u>Other Sources</u>				
36101	Interest Earnings	\$ 661	\$ 3,600	\$ 3,600
36961	Transfer from General Fund	-	-	-
	Total Other Revenue	\$ 661	\$ 3,600	\$ 3,600
	Total Revenues and Other Sources	\$ 1,741,350	\$ 1,874,805	\$ 1,924,200

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>Expenditures</u>			
43200	<u>Sanitation Services</u>		
	<u>Personnel</u>		
111	Regular Employee Salaries	\$ 251,089	\$ 235,963 \$ 237,579
113	Salaries - Overtime	502	300 500
114	Longevity		8,320
141	Soc Sec & Medicare	18,458	18,074 18,213
142	Health Insurance	23,732	- -
143	Retirement - ING	-	- -
143.001	Retirement - TCRS	14,621	13,845 17,785
145	Employee Life Insurance	201	- -
146	Worker's Compensation	3,469	5,000 5,085
147	Unemployment Insurance	126	400 400
149	Long Term disability	-	36 36
	Total Personnel	\$ 312,198	\$ 273,618 \$ 287,918
	<u>Contractual Services</u>		
259	Payroll Processing	\$ -	\$ 2,540 \$ 2,540
262	Repairs and Maint - Vehicles	35,574	10,310 20,000
262	Repairs and Maint - Other Machinery	11,317	6,084 15,000
293	Recycle Containers/Cardboard	1,116	450 4,000
294	Brush Disposal	19,950	10,800 20,000
294.001	Cardboard Disposal	-	2,000 2,000
295	Landfill Services	1,133,997	1,209,468 1,210,000
	Total Contractual Services	\$ 1,201,954	\$ 1,241,652 \$ 1,273,540
	<u>Supplies</u>		
312	Small Items of Equipment	\$ 2,859	\$ 750 \$ 2,000
331	Gas, Oil, Diesel Fuel and Grease	7,355	14,521 20,000
334	Tires, Tubes, ETC.	7,670	9,922 8,000
	Total Supplies	\$ 17,884	\$ 25,193 \$ 30,000
	<u>Fixed Charges</u>		
511	General Liability	4,338	6,900 7,600
	Total Fixed Charges	\$ 4,338	\$ 6,900 \$ 7,600
	<u>Capital Outlay</u>		
943	Vehicles	\$ -	\$ 625,186 \$ 150,000
	Total Capital Outlay	\$ -	\$ 625,186 \$ 150,000
	Total Expenditures	\$ 1,536,374	\$ 2,172,549 \$ 1,749,058
	<u>Transfer to Other Funds</u>		
50000-001	Transfer to Debt Service Fund	\$ -	\$ - \$ -
51620-768	Transfer to Capital Equipment Fund	-	- -
	Total Transfers	\$ -	\$ - \$ -
	Total Expenditures and Other Sources	\$ 1,536,374	\$ 2,172,549 \$ 1,749,058
	Revenues and Other Sources Over (Under)		
	Expenditures and Other Uses	\$ 204,976	\$ (297,744) \$ 175,142
	Estimated Beginning Fund Balance July 1	\$ 779,996	\$ 984,972 \$ 687,228
	Estimated Ending Fund Balance June 30	\$ 984,972	\$ 687,228 \$ 862,370

City of Manchester, Tennessee
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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
<u>Revenues</u>				
<u>Intergovernmental</u>				
33432	ARP Funds Revenue	\$ -	\$ -	\$ -
33433	TDECARP Funds Revenue	-		
33499	State CARES ACT- COVID19 Reimb			
33700	Coffee County Industrial Park			
	Total Intergovernmental	\$ -	\$ -	\$ -
<u>Charges for Current Services</u>				
34461	Billing and Admin Fees/Sanitation	\$ 70,677	\$ 24,617	\$ 24,617
	Total Charges for Current Services	\$ 70,677	\$ 24,617	\$ 24,617
<u>Other Revenues</u>				
		-	-	-
36350	Insurance Recovery	-	1,109	1,000
36976	Grant Revenue	4,930	4,930	4,930
36978	AT & T Rental Revenue	-	-	-
36980	Other Revenues	2,849	4,046	5,000
36981	Bond Premiums	-	-	-
36998	Contributed Assets	-	-	-
36999	Donated Infrastructure	(163)	1,241	-
	Total Other Revenues	\$ 7,616	\$ 11,326	\$ 10,930
<u>Water & Sewer Revenue</u>				
37111	Inside Res/Metered Water Sales	\$ 1,207,703	\$ 1,596,758	\$ 1,868,207
37112	Inside Comm/Metered Water Sales	\$ 699,590	\$ 859,772	\$ 1,005,933
37113	Inside Ind/Metered Water Sales	\$ 255,935	\$ 222,193	\$ 152,000
37114	Outside Res/Metered Water Sales	\$ 1,177,993	\$ 1,452,565	\$ 1,699,501
37115	Outside Comm/Metered Water Sales	\$ 223,459	\$ 296,401	\$ 346,789
37116	Outside Ind/Metered Water Sales	\$ 527,370	\$ 634,532	\$ 742,402
37117	Unbilled Water	\$ -	\$ -	\$ -
37119	Other Metered Water Sales	\$ -	\$ -	\$ -
37121	Ready To Serve	\$ 647	\$ 1,000	\$ 1,170
37131	Sprinkler Syst/Fire Protection	\$ 67,573	\$ 63,700	\$ 74,529
37141	Sales to Hillsville	\$ 649,309	\$ 752,212	\$ 880,088
37191	Forfeited Discounts/Penalties	\$ 130,875	\$ 144,000	\$ 168,480
37193	Water Service Calls	\$ 74,485	\$ 72,000	\$ 84,240
37196	Water Tap Fees	\$ 199,646	\$ 165,000	\$ 193,050
37199	Miscellaneous-Water	\$ (28,543)	\$ 55,000	\$ 64,350

City of Manchester, Tennessee
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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
37211	Sewer Chg/Inside Residential	\$ 1,536,184	\$ 1,712,297	\$ 2,003,387
37212	Sewer Chg/Inside Commercial	\$ 850,232	\$ 939,581	\$ 1,099,310
37213	Sewer Chg/Inside Industrial	\$ 251,051	\$ 264,802	\$ 152,000
37214	Sewer Chg/Outside Residential	\$ 7,489	\$ 10,185	\$ 11,916
37215	Sewer Chg/Outside Commercial	\$ 146,050	\$ 224,853	\$ 263,078
37216	Sewer Chg/Outside Industrial	\$ 709,046	\$ 635,344	\$ 743,352
37241	Hillsville Sewer	\$ 53,050	\$ 126,840	\$ 171,234
37295	Pretreatment Fees	\$ 64,146	\$ 87,239	\$ 118,644
37296	Sewer Tap Fees	\$ 18,000	\$ 47,745	\$ 64,933
37297	Single Family Capacity	\$ 3,000	\$ 29,990	\$ 25,000
37298	Hotel/Motel Capacity	\$ -	\$ -	\$ -
37299	Commercial/Industrial Capacity	\$ 55,087	\$ 55,000	\$ 55,000
	Total Water & Sewer Revenues	\$ 8,879,377	\$ 10,449,009	\$ 11,988,596
	Total Revenues	\$ 8,957,670	\$ 10,484,952	\$ 12,024,143
	<u>Expenses</u>			
52113	<u>Purification</u>			
	<u>Contractual Services</u>			
241	Electric	\$ 17,229	\$ 23,800	\$ 24,000
245	Telephone and Telegraph	126	-	-
256	Consulting	2,500	-	-
	Total Contractual Services	\$ 19,855	\$ 23,800	\$ 24,000
	<u>Supplies</u>			
353	Water Purchased for Resale	\$ 1,763,417	\$ 1,966,500	\$ 2,010,000
	Total Supplies	\$ 1,763,417	\$ 1,966,500	\$ 2,010,000
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ 388,015	\$ 388,015	\$ 408,050
	Total Fixed Charges	\$ 388,015	\$ 388,015	\$ 408,050
	Total Purification	\$ 2,171,287	\$ 2,378,315	\$ 2,442,050

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>Water and Sewer Fund 413</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
52115	<u>Shop and Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,265,447	\$ 1,381,744	\$ 1,492,284
113	Salaries - Overtime	96,362	118,000	120,000
	Longevity			
	Cert			
130	Accrued Benefits	50,721	-	-
131	On Call Pay	1,279	31,506	332,000
132	After Hours Pay	457	5,803	5,500
133	Holiday Pay	5,437	83,250	83,250
134	Sick Pay	2,029	49,389	50,000
135	Vacation Pay	1,681	52,229	53,000
136	Administrative Pay	227	10,897	11,000
137	Birthday Pay	-	2,087	2,200
136	Inclement Weather Pay	-	-	1,000
139	Bereavement	-	642	500
141	Soc Sec & Medicare	100,949	105,703	123,340
142	Employee Health Insurance	287,414	433,961	482,565
142.001	Air Med	-	2,791	2,800
142.002	FSA Health Card	-	2,023	2,200
143	Voya	7,486	12,000	12,000
143.001	Retirement - TCRS	(7,782)	146,839	160,660
143.002	Empower 401k	-	15,565	15,565
143.003	Nationwide	-	2,700	2,700
144	Employee Dental	-	13,385	14,000
144.001	Employee Vision	-	2,977	3,100
145	Employee Life Insurance	3,858	4,935	5,500
145.001	Life Insurance	-	955	1,100
145.002	Critical Illness	-	4,098	5,200
145.003	Voluntary Accident		3,616	3,800
146	Worker's Compensation	15,854	37,000	37,000
147	Unemployment Insurance	375	375	375
148	Education/Training/Travel/ Lodging	7,531	22,853	20,000
149	Long Term Disability	-	7,164	7,500
149.001	Short Term Disability	-	3,357	3,500
	Total Personnel	\$ 1,839,325	\$ 2,557,844	\$ 3,053,638

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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
	<u>Contractual Services</u>			
241	Electric	\$ 2,169	\$ 200	\$ 200
245	Telephone and Telegraph	11,907	21,000	21,000
249	Other Utility Services	179	18,300	18,300
254	Architectural/Engineering Services	-	64,996	20,000
258	Payroll Processing	-	16,601	17,000
259	Other Professional Services	74,663	2,305,000	40,000
261	Repair & Maintenance - Motor Vehicles	59,353	110,298	110,000
262	Repair & Maintenance - Other Machinery	40,341	65,000	65,000
265	Repair & Maintenance - Grounds	16,582	8,000	8,000
266	Repair & Maintenance - Buildings	8,624	39,993	55,000
269.1	Repair & Maintenance - Water Lines	253,514	1,500	250,000
269.2	Repair & Maintenance - Sewer Lines	101,297	800	750,000
269.3	Technical/Radio Equipment Upgrades	36,981	1,835	2,500
	Total Contractual Services	\$ 605,610	\$ 2,653,523	\$ 1,357,000
	<u>Supplies</u>			
312	Small items of Equipment	\$ 17,451	\$ 43,329	\$ 120,000
324	Household & Janitorial Supplies	2,626	6,804	3,500
326	Clothing and Uniforms	23,071	20,000	20,000
328	Educational Supplies	-	250	250
329	Other Operating Supplies	55,533	272,196	40,000
331	Gas, Oil, Diesel Fuel and Grease	39,318	43,000	45,000
338	Repair Parts - Water/Sewer Lines	-	155,415	200,000
	Total Supplies	\$ 137,999	\$ 540,994	\$ 428,750
	<u>Fixed Charges</u>			
511	General Liability Insurance	\$ 24,374	\$ 28,000	\$ 30,800
533	Machinery and Equip Rental	-	-	-
541	Provision for Depreciation	47,127	47,127	53,300
564	State-Annual Maintenance	-	-	-
	Total Fixed Charges	\$ 71,501	\$ 75,127	\$ 84,100
	<u>Capital Outlay</u>			
943	Vehicles	\$ -	\$ -	\$ -
944	ARP Fund Project - R&M	935,270	-	-
945	TDEC ARP Grant	-	-	-
946	ARC Grant Expenditures	-	-	-
947	Hwy 55 Water Main Relocation	1,731	-	-
	Total Capital Outlay	\$ 937,001	\$ -	\$ -
	Total Shop and Maintenance	\$ 3,591,436	\$ 5,827,488	\$ 4,923,488

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<u>City of Manchester, Tennessee</u> <u>Water and Sewer Fund 413</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
52116	<u>Customer Accounts & Collections</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 166,897	\$ 145,227	\$ -
113	Salaries - Overtime	5,205	1,809	-
130	Accrued Benefits	(3,204)	-	-
133	Holiday Pay	722	8,192	-
134	Sick Pay	659	8,862	-
135	Vacation Pay	340	9,179	-
136	Administrative Pay	-	905	-
137	Birthday Pay	223	642	-
141	Soc Sec & Medicare	13,470	11,110	-
142	Employee Insurance	48,341	22,000	-
143	Retirement - ING	200	-	-
143.001	Retirement - TCRS	(14,120)	9,019	-
144	Dental Insurance	-	1,765	-
144.001	Vision Insurance	-	450	-
145	Death Benefit Plans	-	-	-
145.001	Basic Life Insurance	444	100	-
145.002	Critical Illness	-	150	-
145.003	Accident insurance	-	250	-
146	Worker's Compensation	222	1,000	-
147	Unemployment Insurance	104	500	-
148	Education/Training	3,377	3,377	-
149	Long Term Disability	-	755	-
149.001	Short Term Disability	-	100	-
	Total Personnel	\$ 222,880	\$ 225,391	\$ -
	<u>Contractual Services</u>			
211	Postage	\$ 44,449	\$ 45,000	\$ 46,000
221	Printing, Duplicating, and Typing	16,912	14,500	14,000
231	Publication Formal/Legal Notices	522	250	250
235	Membership, Registration and Tuition	7,344	300	500
239	Dues and Subscriptions	-	450	1,000
245	Telephone and Telegraph	-	-	-

City of Manchester, Tennessee
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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account				
Number	Account Description	Actuals	Budget	Budget
249	Other Utility Services	11,742	8,000	8,000
252	Legal Services	95,675	16,500	18,000
253	Accounting/Auditing Services	-	-	-
254	Architectural/Engineering Services	-	-	-
255	Data Processing Support	22,512	-	-
256	Consultant's Services	-	-	-
258	Payroll Processing Fee	-	3,209	3,300
259	Other Professional Services	19	-	500
263	Repair and Maintenance - Furniture	2,915	-	500
267	Repair and Maintenance - Computer Equip	-	-	-
	Total Contractual Services	\$ 202,090	\$ 88,209	\$ 92,050
	<u>Supplies</u>			
311	Office Supplies	\$ 23,715	\$ 7,500	\$ 7,500
312	Small Items of Equipment	513	450	750
319	Other Supplies and Materials	3,365	750	750
324	Household & Janitorial Supplies	79	250	300
326	Clothing and Uniforms	-	110	250
331	Gas, Oil, Diesel Fuel and Grease	3,705	2,500	3,000
	Total Supplies	\$ 31,377	\$ 11,560	\$ 12,550
	<u>Fixed Charges</u>			
511	General Liability Insurance	\$ 2,905	\$ 4,400	\$ 4,900
512	Professional Liability/Surety Bond	\$ -	\$ 200	\$ 200
521	Building Insurance	\$ -	\$ 200	\$ 200
522	Vehicle Insurance	\$ 8,134	\$ 8,900	\$ 8,900
533	Machinery & Equip Rental	\$ 148	\$ 350	\$ 350
541	Provision for Depreciation	\$ 2,653	\$ 2,652	\$ 4,700
	Total Fixed Charges	\$ 13,840	\$ 16,702	\$ 19,250
	<u>Debt Service</u>			
693	Amortization of Bond Premium	\$ (29,749)	\$ -	\$ -
699	Amortization of Loss on Refunding	-	-	-
	Total Debt Service	\$ (29,749)	\$ -	\$ -
	<u>Grants, Contributions and Other</u>			
741	Bad Debt Expense	\$ (502)	\$ 200	\$ 1,000
	Total Grants, Contributions and Other	\$ (502)	\$ 200	\$ 1,000
	<u>Capital Outlay</u>			
913	Land Rights & Easements	\$ -	\$ 500	\$ 500
943	Water Vehicles	-	-	-
947	Office Machinery and Equipment	6,237	3,000	2,500
	Total Capital Outlay	\$ 6,237	\$ 3,500	\$ 3,000
	Total Customer Accounts and Collections	\$ 446,173	\$ 345,562	\$ 127,850

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>Water and Sewer Fund 413</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited	Estimated	Approved
		Actuals	Budget	Budget
52213	<u>Sewer Treatment and Disposal</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 240,998	\$ 147,000	\$ 158,760
113	Salaries - Overtime	64,490	30,000	30,000
130	Accrued Benefits	(2,460)	-	-
131	On Call	726	750	750
133	Holiday Pay	659	700	700
134	Sick Pay	2,073	2,000	2,000
135	Vacation Pay	5,350	5,300	5,300
141	Soc Security & Medicare	22,740	16,541	14,440
142	Employee Health Insurance	59,211	35,899	-
143	Retirement - Voya	-	-	-
143.001	Retirement - TCRS	(42,959)	10,992	14,100
145	Employee Life Insurance	648	200	200
146	Worker's Compensation Insurance	2,770	3,500	3,500
147	Unemployment Insurance	137	200	200
148	Education/Training	4,930	3,500	3,500
	Total Personnel	\$ 359,313	\$ 256,582	\$ 233,451
	<u>Contractual Services</u>			
239	Dues and Subscriptions	\$ -	\$ -	\$ -
241	Electric	409,122	385,000	385,000
245	Telephone	563	500	500
259	Other Professional Services	-	-	-
262	Repair & Maint - Other Machinery	414,172	119,963	100,000
299	Misc Contractual Services	5,646		
	Total Contractual Services	\$ 829,503	\$ 505,463	\$ 485,500

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City of Manchester, Tennessee Water and Sewer Fund 413 Statement of Proposed Operations July 1, 2026 To June 30, 2027		FY25 2024-2025 Audited Actuals		FY26 2025-2026 Estimated Budget		FY27 2026-2027 Approved Budget	
Account	Account Description						
Number							
	<u>Supplies</u>						
312	Small Items of Equipment	\$	50,130	\$	40,000	\$	40,000
322	Chemical, Lab and Medical Supplies		80,503		65,000		65,000
326	Clothing and Uniforms		-		-		-
329	Other Operating Supplies		374		374		-
331	Gas, Oil, Diesel Fuel and Grease		9,861		13,000		13,000
362	Wastewater Pretreatment		23,495		27,000		27,000
	Total Supplies	\$	164,363	\$	145,374	\$	145,000
	<u>Fixed Charges</u>						
511	General Liability Insurance - Sewer	\$	23,240	\$	25,300	\$	27,830
541	Provision for Depreciation		1,023,391		1,023,391		1,265,000
564	State-Annual Maintenance Fee		9,340		9,500		9,500
566	State Sanitary Survey Fees		-		-		-
	Total Fixed Charges	\$	1,055,971	\$	1,058,191	\$	1,302,330
	<u>Capital Outlay</u>						
943	Capital Projects	\$	-	\$	-	\$	-
	Total Capital Outlay	\$	-	\$	-	\$	-
	Total Sewer Treatment and Disposal	\$	2,409,150	\$	1,965,610	\$	2,166,281

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City of Manchester, Tennessee
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Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Estimated	Approved
Number	Account Description	Actuals	Budget	Budget
52218	<u>Mechanical Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 58,866	\$ -	\$ -
113	Salaries - Overtime	19,986	-	-
130	Accrued Benefits	-	-	-
133	Holiday Pay	256	-	-
141	Soc Security & Medicare	5,638	-	-
142	Employee Health Insurance	18,190	-	-
143.001	Retirement - TCRS	(13,218)	-	-
145	Employee Life Insurance	177	-	-
146	Worker's Compensation	1,281	-	-
147	Unemployment Insurance	20	-	-
	Total Personnel	\$ 91,196	\$ -	\$ -
	<u>Contractual Services</u>			
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	-
329	Other Operating Supplies	226	-	-
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
	Total Contractual Services	\$ 226	\$ -	\$ -
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ 3,029	\$ 3,029	\$ 4,000
	Total Fixed Charges	\$ 3,029	\$ 3,029	\$ 4,000
	Total Mechanical Maintenance	\$ 94,451	\$ 3,029	\$ 4,000
53000	<u>Special Item-OPEB</u>			
142	Special Item Related to OPEB			
	Total Special Items	\$ -	\$ -	\$ -
49110-610	Bond Principal Pmt	-	-	-
49110-691	Bank Service Charges	(10,440)		
	Total Debt Service	\$ (10,440)	\$ -	\$ -
	Total Expenses	\$ 8,702,057	\$ 10,520,005	\$ 9,663,668
	Operating Income/(Loss)	\$ 255,613	\$ (35,053)	\$ 2,360,475

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<u>City of Manchester, Tennessee</u> <u>Water and Sewer Fund 413</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25 2024-2025 Audited Actuals		FY26 2025-2026 Estimated Budget		FY27 2026-2027 Approved Budget	
Account Number	Account Description						
	Non-Operating Revenue(Expenses)						
33432	ARP Funds Revenue	\$	2,916,599	\$	-	\$	-
33433	TDECARP Funds Revenue		48,547		1,647,819		1,300,000
33499	State CARES ACT- COVID19 Reimb						
33700	Coffee County Industrial Park		-		-		-
36101	Interest Earnings		226,818	\$	187,903	\$	191,000
36330	Sale of Equipment		8,866		8,866		10,000
36978	AT & T Rental Revenue		-		-		-
36980	Other Revenues		-		-		-
49100-664	USDA Loan Interest-Water Tank		-		-		-
49100-665	USDA Loan Interest		-		-		-
49100-691	Bank Service Charges		-		-		-
36999	Donated Infrastructure		-		-		-
49110-610			-		-		-
49310-630	Bond Interest Pmt		(216,296)		(178,813)		(153,012)
49310-762	Transfer to General Fund - Finance		-		-		(300,000)
Total Total Non-Operating Revenue/(Expense)		\$	2,984,533	\$	1,665,775	\$	1,047,988
Change in Net Position		\$	3,240,146	\$	1,630,722	\$	3,408,463
Beginning Net Position		\$	27,014,594	\$	30,254,740	\$	31,885,462
Ending Net Position		\$	30,254,740	\$	31,885,462	\$	35,293,925

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2026 To June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Estimated	Approved
Account		Actuals	Budget	Budget
Number	Account Description			
<u>Revenues</u>				
<u>Intergovernmental</u>				
33423	Grant Revenue	19,480	-	-
	Total Intergovernmental	\$ 19,480	\$ -	\$ -
35110	City Court Fines and Costs	\$ 26,250	\$ 33,500	\$ 37,000
	Total Fines, Forfeitures and Penalties	\$ 45,730	\$ 33,500	\$ 37,000
<u>Other Revenues</u>				
36101	Interest Earnings	\$ 228	\$ 4,725	\$ 5,000
36332	Sale of Equipment - Drug Fund	891	450	500
36340	Confiscations	31,984	500	1,000
36350	Insurance Recovery	-	-	-
36362	Sale of Vehicles	20,100	100	1,000
36715	Contribution and Donations	-	500	1,000
36735	Contribution and Donations - Individuals	-	-	-
36940	Sale of Seized Vehicle Fees	-	-	58,000
36941	Sale of Vehicles - Confiscations	-	-	3,500
36942	Sale of Other Contriband	-	-	-
	Total Other Revenues	\$ 53,203	\$ 6,275	\$ 70,000
	Total Revenues	\$ 98,933	\$ 39,775	\$ 107,000
<u>Expenditures</u>				
42129	<u>Drug Investigation and Control</u>			
	<u>Personnel</u>			
113	Salaries-Overtime	\$ 3,480	\$ 500	\$ 500
141	OASI Employers Share	-	38	38
142	Employee Health Insurance	-	-	-
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	-	29	29
145	Employee Life Insurance	-	-	-
148	Education/Training	-	296	1,000
	Total Personnel	\$ 3,480	\$ 863	\$ 1,568

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

<u>City of Manchester, Tennessee</u> <u>Drug Control Fund 619</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 To June 30, 2027</u>		FY25 2024-2025 Audited Actuals		FY26 2025-2026 Estimated Budget	FY27 2026-2027 Approved Budget
Account Number	Account Description				
	<u>Contractual Services</u>				
213	Automobile Licenses & Titles	\$	-	\$ -	\$ 200
241	Gov.Deals Expense		(29,840)	-	5,000
255	Data Processing Support		1,242	-	-
261	Repair & Maint - Vehicle		200	-	1,000
269	Other Repair and Maintenance Services		-	-	-
299	Misc. Contractual Services		600	-	1,500
	Total Contractual Services	\$	(27,798)	\$ -	\$ 7,700
	<u>Supplies</u>				
312	Small Items of Equipment	\$	1,068	\$ 1,917	\$ 2,500
326	Clothing and Uniforms		-	-	-
329	Other Operating Supplies		1,500	-	500
331	Gas, Oil, Diesel Fuel		-	-	500
332	Dog Equipment and Supplies		-	-	33,500
333	Other Equipment Parts		-	-	-
	Total Supplies	\$	2,568	\$ 1,917	\$ 37,000
	<u>Capital Outlay</u>				
942	General Purpose Machinery and Equipment	\$	-	\$ -	\$ -
943	Drug Vehicle		96,618	-	120,000
	Total Capital Outlay	\$	96,618	\$ -	\$ 120,000
	Total Expenditures	\$	74,868	\$ 2,780	\$ 166,268
	Revenue and Other Sources Over (Under)				
	Expenditures and Other Uses	\$	24,065	\$ 36,995	\$ (59,268)
	Estimated Beginning fund Balance July 1	\$	306,515	\$ 330,580	\$ 367,575
	Estimated Ending Fund Balance June 30	\$	330,580	\$ 367,575	\$ 308,307

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2026 thru June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Amended	Approved
Number	Account Description	Actuals	Budget #1	Budget
	<u>Revenues and Other Sources</u>			
	<u>Local Taxes</u>			
40110	Current Property Taxes	3,257,666	\$ 2,349,210	2,649,210
40120	Trustee's Collections-Prior Year	56,887	75,000	75,000
40125	Bankruptcy		500	500
40130	Cir Clk/Master-Prior Year	20,127	31,000	31,000
40140	Interest & Penalty	21,958	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	176	150	150
40162	Payments-Utilities		2,200	2,200
40163	Payments in lieu of taxes - Other	40,264	700	700
40210	Local Option Sales Tax	3,384,873	1,730,350	2,230,350
40275	Mixed Drink Tax	1,020	3,000	3,000
40350	Telecommunications		600	
	Total Local Taxes	\$ 6,782,971	\$ 4,217,710	\$ 5,017,110
	<u>Licenses and Permits</u>			
41110	Marriage Licenses	880	\$ 650	\$ 650
	Total Licenses and Permits	\$ 880	\$ 650	\$ 650
	<u>Charges for Current Services</u>			
43511	Tuition - Regular Day Students	18,143	\$ 22,000	22,000
43570	Receipts from Individual Schools			
43581	Community Services - E.S.P.	18,371	29,229	30,000
43583	TBI Criminal Background Fee			
	Total Charges for Current Services	\$ 36,514	\$ 51,229	\$ 52,000
	<u>Other Local Revenues</u>			
44110	Interest Income	31,017	\$ 4,000	150,000
44120	Lease/Rentals	4,500		
44130	Sale of Materials and Supplies			
44990	Other Local Revenues			
44170	Miscellaneous Refunds/Typicals			
44170	Miscellaneous Refunds	99,528	20,000	20,000
44560	Damages Recovered from Indv.	66	500	500
44570	Cont. & Gifts	25,797	5,000	
44570	Cont. & Gifts - STEM			
44570	Cont. & Gifts - WE CARE			
44590	Bacon Foundation Grant - Daisy			
44590	Other			
44990	Other Local Revenue	21,164		
44990	Other Local Revenue - BON			
44990	Other Local Revenue - DG			
44990	Other Local Revenue - WP			
	Total Other Local Revenues	\$ 182,071	\$ 29,500	\$ 170,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2027

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2026 thru June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
<u>State Education Funds</u>				
46510	TISA	11,435,245	11,807,502	12,907,332
46511	Basic Education Program			
46515	Early Childhood Ed. Program	354,123	282,444	285,414
46515	Early Childhood Ed. Program - SPK		42,368	48,791
46590	Other State Ed. Funds	669,691		
46590	Other State Education Funds CSH			
46590	Other State Education FundsFRC			
46590	Other State Education Funds-Summer(SL)			
46590	Other State Education Funds			
46590	Other State Education Funds LEAPS		610,000	500,000
46595	Student Mgmt. System			
46596	Parental Leave	72,107		
46610	Regular Career Ladder	17,116	13,000	14,000
46612	Extended Career Ladder			
	21st Century Grant			
46630	Energy Efficient Grant			
46790	Other Vocational	143,711		
46790	Innovative School Models - ISM		159,281	
	Total State Education Funds	\$ 12,691,994	\$ 12,914,595	\$ 13,755,537
<u>Other State Revenues</u>				
46840	Alcoholic Beverage Tax	0		
46980	Other State Grants			
46981	Public School Security Grant			
46990	Other State Revenues	0		
	Total Other State Revenues	\$ -	\$ -	\$ -
<u>Federal Government</u>				
47111	Food Service - Section 4 Lunch			
47113	Food Service - Breakfast			
47131	Vocational Basic Grant			
47143	Special Ed. - Excess Cost Funds			
47145	Special Ed.P/S-Excess Cost Funds			
47304	COVID-19 Grant			
47590	Other Federal thru State-SNAP Grant	66,403		
47990	TAP Grant			
	Total Federal Government	66,403	0	0
	Total Revenues	\$ 19,760,833	\$ 17,213,684	\$ 18,995,797

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
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July 01, 2026 thru June 30, 2027

		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Amended	Approved
Number	Account Description	Actuals	Budget #1	Budget
	<u>Other Sources</u>			
49700	Insurance Recovery			
49800	Transfer from Fed. Ind. Costs			
49810	City General Fund Transfers	1,858,467	2,608,467	2,608,467
39000	Fund Balance		6,052,897	1,000,000
	Reserve			
	Request for Liquor by Drink Tax from City			
	Total Other Sources	\$ 1,858,467	\$ 8,661,364	\$ 3,608,467
	Total Revenues and Other Sources	\$ 21,619,300	\$ 25,875,048	\$ 22,604,264
	<u>Expenditures and Other Uses</u>			
71000	<u>Instructional Expenditures</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	6,415,233	6,689,711	6,827,162
116	Teachers-Instructional Coaches			
116	Teachers-Summer Learning			
117	Career Ladder Program	11,000	10,000	9,000
127	Extended Career Ladder			
128	Homebound	0	5,000	5,000
162	Clerical Personnel	184,367		
163	Educational Assistants	322,289	329,553	267,842
163	Educational Assist- Summer Learning			
188	Bonus Payments	62,313	225,000	230,000
189	Other Salaries	82,290	100,000	110,000
195	Certified Substitute Teachers	160,605	100,000	
198	Non-Cert. Substitute Teachers	73,690	75,000	
201	Social Security	410,998	468,257	461,838
201	Social Security - Summer Learning			
204	State Retirement	401,734	439,786	521,430
204	State Retirement - Summer Learning			
206	Life Insurance	4,874	4,900	4,900
207	Medical Insurance	1,205,493	1,259,573	1,308,615
208	Dental Insurance	53,993	56,531	37,000
210	Unemployment Compensation	2,576	6,000	7,000
210	Unemployment - Summer Learning			
211	Local Retirement	6,430	7,000	2,700
211	Local Retirement - Summer Learning			
212	Empl. Medicare Liability	96,044	109,513	128,335

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General Purpose School Fund
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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
212	Empl. Medicare - Summer Learning			
217	Retirement-Hybrid	90,591	105,000	125,000
217	Retirement-Hybrid - Summer Learning			
299	Other Fringe Benefits / Vision Ins	62,268	72,200	72,200
330	Operating Lease Payments	112,370	140,000	150,000
336	Maintenance/repair of Equipment			
350	Internet Connectivity			
336	Maintenance/repair of Equipment-DPP			
370	Contracts for Substitute Teachers			231,427
399	Other Contracted Services	141,095	100,000	104,000
429	Instructional Supplies	126,295	130,000	130,000
429	Instructional Supplies-RTI			
430	Textbooks-Electronic	16,469	25,000	
449	Textbooks	125,447	250,000	250,000
449	Textbooks-RTI			
471	Software			60,000
499	Other Supplies/Materials-SAFE		35,000	35,000
499	Public School Security Grant			
499	TVA Grant			
499	Other Supplies/Materials	30,077		
499	Other Supplies/Summer Learning			
599	Other Charges			
722	Instructional Equipment			
	Total Regular Instruction Program	\$ 10,198,541	\$ 10,743,024	\$ 11,078,449
71150	<u>Alternative Instruction Program</u>			
116	Teachers	67,095	69,030	70,763
189	Other Salaries			
201	Social Security	4,133	4,280	4,388
204	State Retirement	2,811	3,983	4,953
206	Life Insurance	39	40	40
207	Medical Insurance	7,549	7,926	8,032
208	Dental Insurance	427	448	308
210	Unemployment Compensation	19	100	100
212	Employer Medicare	967	1,001	1,026
217	Ret-Hybrid Stabalization	3,086	3,200	3,452
299	Other Fringe Benefits / Vision Ins	580	690	601
	Total Alternative Instruction Program	\$ 86,705	\$ 90,698	\$ 93,663

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
71200	<u>Special Education Program</u>			
116	Teachers	789,907	958,268	1,004,310
117	Career Ladder Program			
127	Career Ladder - Ext. Contracts			
128	Homebound Teachers			
163	Educational Assistants	447,488	455,675	527,906
163	Educational Assistants - SPK		22,119	26,137
171	Speech Pathologist	187,038	200,131	199,087
188	Bonus Payments			
189	Other Salaries			
189	Other Salaries-Sick			
195	Certified Substitute Teachers	20,042	25,000	
201	Social Security	82,249	100,073	107,527
201	Social Security - SPK		1,371	1,621
204	State Retirement	79,464	98,827	121,401
204	State Retirement - SPK		1,548	1,830
206	Life Insurance	1,484	1,445	1,556
206	Life Insurance - SPK		42	44
207	Medical Insurance	344,442	360,354	399,385
207	Medical Insurance - SPK		9,470	18,820
208	Dental Insurance	13,035	13,950	9,005
208	Dental Insurance - SPK		497	260
210	Unemployment Compensation	819	1,200	1,400
210	Unemployment Compensation - SPK		100	100
211	Local Retirement			
212	Employer Medicare Liability	19,236	23,725	25,148
212	Employer Medicare Liability - SPK		321	380
217	Retirement-Hybrid	10,540	11,000	8,000
299	Other Fringe Benefits / Vision Ins	11,243	14,600	11,700
299	Other Fringe Benefits / Vision Ins - SPK		86	76
336	Maintenance & Repair of Equip.			
370	Contracts for Substitute Teachers			25,000
399	Other Contracted Services			
429	Instructional Supplies/TYP			
429	Instructional Supplies	36,726	6,000	6,000
429	Instructional Supplies - SPK		6,814	
449	Textbooks			
499	Other Supplies/Materials	2,087	3,000	3,000
599	Other Charges	800	3,000	3,000
725	Special Ed. Equipment/SPK	13,880		
	Total Special Education Program	\$ 2,060,479	\$ 2,318,616	\$ 2,502,693

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account Number	Account Description	Actuals	Budget #1	Budget
71300	<u>Vocational Education Program</u>			
116	Teachers - ISM	97,744	\$ 67,961	
201	Social Security - ISM	6,060	8,427	
204	State Retirement - ISM	6,217	14,000	
206	Life Insurance - ISM	60	40	
207	Medical Insurance - ISM	15,000	7,225	
208	Dental Insurance - ISM	443	400	
210	Unemployment Compensation - ISM	41	100	
211	Local Retirement - ISM			
212	Medicare - ISM	1,418	2,171	
299	Other Fringe Benefits / Vision Ins - ISM	1,137	1,340	
429	Instructional Materials - ISM		1,212	
471	Software	6,450	7,000	
524	Inservice			
599	Other Charges - ISM			
730	Instructional Equipment - ISM	9,142	45,945	
	Total Vocational Education Program	\$ 143,711	\$ 155,821	\$ -
71400	<u>Student Body Education Program</u>			
499	Other Supplies and Materials			
599	Other Charges		2,000	2,000
	Total Student Body Education Program	\$ -	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 12,489,436	\$ 13,310,159	\$ 13,676,805

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City of Manchester, Tennessee
General Purpose School Fund
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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	106,937	110,022	79,355
117	Career Ladder Program	2,000	2,000	
121	Data Processing Personnel			
127	Extended Career Ladder			
162	Clerical Personnel		124,439	129,546
162	Clerical Personnel - Summer Learning			
188	Bonus Payments			
189	Other Salaries			
201	Social Security	7,220	6,946	12,952
201	Social Security - Summer Learning			
204	State Retirement	7,413	6,464	14,623
204	State Retirement - Summer Learning			
206	Life Insurance	41	42	180
207	Medical Insurance	8,178	8,587	29,258
208	Dental Insurance	464	487	2,926
210	Unemployment Compensation	21	100	200
211	Local Retirement			
212	Employer Medicare Liability	1,689	1,625	3,029
212	Medicare - Summer Learning			
299	Other Fringe Benefits / Vision Ins	586	686	312
336	Maintenance/repair of Equipment			
355	Travel	3,452	4,000	4,000
399	Contracted Services	12,126	14,000	24,000
499	Other Supplies/Materials	470	5,000	5,000
524	In-service Staff Dev.	1,433	3,000	3,000
599	Other Charges			
701	Equipment for Administration			
	Total Attendance	\$ 152,030	\$ 287,398	\$ 308,381

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City of Manchester, Tennessee
General Purpose School Fund
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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
72120	<u>Health Services</u>			
105	Supervisor/Director-CSH	35,060	52,598	53,650
131	Medical Personnel	169,948	175,806	174,630
131	Medical Personnel CSH			
188	Bonus Payments			
188	Bonus Payments-CSH			
189	Other Salaries			
201	Social Security	12,474	10,900	10,827
201	Social Security CSH		3,262	3,326
204	State Retirement	5,633	12,307	12,225
204	State Retirement CSH			3,756
206	Life Insurance	123	123	132
206	Life Insurance CSH			44
207	Medical Insurance	17,812	18,703	22,252
207	Medical Insurance CSH			7,803
208	Dental Insurance	1,354	1,421	769
208	Dental Insurance CSH			129
210	Unemployment	83	400	400
210	Unemployment CSH		50	50
211	Local Retirement	4,344	4,050	
212	Employer Medicare	2,917	2,550	2,532
212	Employer Medicare CSH		763	778
217	Retirement - Hybrid	2,288	2,550	4,790
299	Other Fringe Benefits / Vision Ins	251	260	528
355	Travel/CSH			
399	Other Contracted Svcs. - CSH (Dietician)			
499	Other Supplies & Materials/CSH		5,000	5,000
499	Other Supplies & Materials CFG			
499	Other Supplies & Materials	4,125	3,500	3,500
524	In-service Staff Dev./CSH		3,000	3,000
524	In-service Staff Dev.	5,398	2,500	2,500
599	Other Charges		2,900	2,900
	Total Health Services	\$ 261,810	\$ 302,643	\$ 315,521

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Amended	Approved
Number	Account Description	Actuals	Budget #1	Budget
72130	<u>Other Student Support</u>			
117	Career Ladder Program			
123	Guidance Personnel	245,086	262,243	257,649
127	Extended Career Ladder			
130	Social Workers	75,032	77,582	75,742
138	Pupil Personnel			
163	Educational Assistants	11,854	34,818	
188	Bonus Payments			
189	Other Salaries	89,658	76,145	79,063
201	Social Security	24,324	27,950	25,573
204	State Retirement	26,776	26,439	28,872
206	Life Insurance	228	288	216
207	Medical Insurance	57,155	60,013	51,982
208	Dental Insurance	2,089	2,193	1,081
210	Unemployment Compensation	145	250	350
212	Employer Medicare Liability	5,689	6,537	5,981
299	Other Fringe Benefits / Vision Ins	3,672	4,400	3,641
309	Contracts with Govt Agency			
322	Evaluation and Testing		1,200	1,200
355	Travel	1,334	2,000	2,000
399	Other Contracted Services			
499	Other Supplies & Materials		1,000	1,000
599	Other Charges	19,872	6,000	6,000
	Total Other Student Support	\$ 562,913	\$ 589,058	\$ 540,350
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	27,810	\$ 30,000	\$ 117,094
117	Career Ladder Program			
127	Extended Career Ladder Program			
129	Librarians	191,422	197,964	188,377
138	Inst. Computer Personnel			
188	Bonus Payments			
189	Other Sal. & Wages			
201	Social Security	10,860	14,134	18,980
204	State Retirement	10,999	13,154	21,383
206	Life Insurance	126	130	174
207	Medical Insurance	103,475	39,725	52,798
207	Medical Insurance-Retirees		90,000	90,000
208	Dental Insurance	1,572	1,457	1,766
210	Unemployment Compensation	60	150	250
212	Employer Medicare Liability	2,540	3,306	4,429
217	Retirement - Hybrid	2,499	2,800	26,900
299	Other Fringe Benefits / Vision Ins	1,901	2,900	2,900

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
320	Dues and Memberships			
336	Maint/Repair of Equipment			
355	Travel	3,475	5,000	5,000
399	Other Contracted Services			
432	Library Books/Media		6,000	6,000
499	Other Supplies & Materials		1,000	1,000
524	In-service/Staff Development	13,433	25,000	25,000
524	In-service/Staff Development - ISM			
599	Other Charges			
790	Other Equipment			
	Total Regular Instruction Program	\$ 370,172	\$ 432,720	\$ 562,051
72220	<u>Special Education Program</u>			
105	Supervisor/Director	103,419	106,913	109,288
117	Career Ladder Program			
124	Psychological Personnel	80,520	84,078	86,736
135	Assessment Personnel			
162	Clerical Personnel	26,309	30,000	36,488
188	Bonus Payments			
189	Other Salaries			
201	Social Security	12,275	13,702	14,416
204	State Retirement	11,699	11,021	16,276
206	Life Insurance	80	84	87
207	Medical Insurance	25,344	27,973	30,083
208	Dental Insurance	890	975	513
210	Unemployment Compensation	69	140	240
211	Local Retirement			
212	Employer Medicare Liability	2,871	3,205	3,371
299	Other Fringe Benefits / Vision Ins	1,215	1,475	1,400
307	Communication			
336	Maintenance/repair of Equipment		400	400
355	Travel	3,055	3,000	3,000
399	Other Contracted Services	47,756	75,000	75,000
499	Other Supplies & Materials	1,392	1,000	1,000
524	In-service/Staff Development	1,964	4,000	4,000
599	Other Charges			
725	Special Ed. Equipment			
	Total Special Education Program	\$ 318,856	\$ 362,966	\$ 382,298
72230	<u>Vocational Education</u>			
355	Travel	\$ -	\$ -	\$ -
524	In Service Development	-	5,000	-
	Total Vocational Education	\$ -	\$ 5,000	\$ -

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Amended	Approved
Number	Account Description	Actuals	Budget #1	Budget
72250	<u>Technology</u>			
105	Director of Technology	104,130	113,975	117,604
188	Bonus Payment			
189	Other Salaries and Wages	100,116	104,679	108,480
201	Social Security	12,082	13,557	14,017
204	State Retirement	12,750	13,903	15,826
206	Life Insurance	121	125	132
207	Medical Insurance	33,075	34,728	38,523
208	Dental Insurance	1,354	1,421	769
210	Unemployment Compensation	84	220	330
212	Employer Medicare	2,826	3,175	3,278
299	Other Fringe Benefits / Vision Ins	665	770	770
307	Communication	1,882	6,000	6,000
336	Main/Repair Tech Equipment	54,766	60,000	60,000
336	Main/Repair Tech Equipment/DPP		8,500	8,500
350	Internet Connectivity			
355	Travel	7,361	3,000	3,000
355	Travel/Safe Schools			
399	Other Contracted Services/DPP		7,000	7,000
399	Other Contracted Services	14,358	4,000	4,000
451	Uniforms			
470	Cabling	1,042	3,000	3,000
471	Software	67,600	115,000	70,000
499	Other Supplies	898	15,000	15,000
499	Other Supplies/Safe Schools			
524	Inservice Staff Dev	1,746	4,200	4,200
722	Equipment/DPP			
722	Equipment-Technology	67,950		
790	Other Equipment/DPP		49,912	
790	Other Equipment-Technology		30,000	30,000
	Total Board of Education	\$ 484,804	\$ 592,165	\$ 480,429
72310	<u>Board of Education</u>			
118	Secretary to Board	5,000	5,000	5,000
189	Other Salaries and Wages			
201	Social Security	308	310	310
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation		5	10
211	Local Retirement	350	350	
212	Employer Medicare Liability	72	73	73
302	Advertising			
305	Audit Services	46,400	25,000	25,000

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
308	Consultants			
320	Dues and Membership	10,647	13,000	13,000
321	Engineering Services			
331	Legal Services	9,303	25,000	25,000
332	Legal Notice Recording Fees			
349	Printing, Stationery and Forms			
351	Bd. of Ed. Rental Payments			
355	Travel	1,159	25,000	25,000
	Other Contracted Svcs. TSBA Bd. P			
451	Uniforms			
506	Liability Insurance	64,559	62,900	75,000
508	Premiums on Surety Bonds		775	775
510	Trustee's Commission	101,463	95,000	102,000
513	Worker's Compensation	103,645	93,000	103,000
524	In-service Staff Development	42,079	30,000	30,000
533	Criminal Investigation Fees		300	300
534	Refund to Applicants-Investigation Fees	955	3,000	3,000
599	Other Charges	4,803	10,000	10,000
701	Admin Equipment		7,000	12,000
	Total Board of Education	\$ 390,741	\$ 395,713	\$ 429,468
72320	<u>Office of the Superintendent</u>			
101	Director of Schools	153,958	175,000	180,000
117	Career Ladder Program			
161	Secretary	68,221	69,984	43,126
188	Bonus Payments			
189	Other Salaries	1,000	1,000	1,000
201	Social Security	13,812	15,251	13,834
204	State Retirement	9,855	15,055	15,619
206	Life Insurance	83	90	87
207	Medical Insurance	16,986	17,242	18,277
208	Dental Insurance	928	941	1,485
210	Unemployment Compensation	42	100	200
211	Local Retirement	4,775	5,275	
212	Employer Medicare Liability	3,230	3,567	3,235
299	Other Fringe Benefits / Vision Ins	672	775	744
307	Communication	12,574	15,000	15,000
320	Dues and Membership	4,819	6,000	6,000
336	Maintenance/Repairs to Equipment			

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
348	Postal Charges	1,773	5,000	5,000
349	Printing, Stationery and Forms			
355	Travel	15,899	20,000	20,000
	Other Fringe Benefits			
399	Other Contracted Services			
435	Office Supplies		2,000	2,000
	Periodicals			
524	In-service Staff Development			
599	Other Charges	3,594	4,000	4,000
701	Administration Equipment			
	Total Office of the Superintendent	\$ 312,221	356,280	329,607
72410	<u>Office of the Principal</u>			
104	Principals	291,027	300,958	307,974
104	Principals - Summer Learning			
117	Career Ladder Program			
127	Extended Career Ladder			
139	Assistant Principal	238,444	248,265	256,706
161	Secretaries	138,011	136,695	157,640
162	Clerical Personnel		68,829	71,524
188	Bonus Payments			
189	Other Salaries	9,030	9,683	
201	Social Security	38,801	43,128	49,219
201	Social Security - Summer Learning			
204	State Retirement	39,243	42,037	55,570
204	State Retirement - Summer Learning			
206	Life Insurance	376	390	518
207	Medical Insurance	120,672	133,163	193,721
208	Dental Insurance	4,177	4,508	3,073
210	Unemployment Compensation	208	400	500
211	Local Retirement	3,394	3,600	1,834
212	Employer Medicare Liability	9,139	10,087	11,511
212	Medicare - Summer Learning			
299	Other Fringe Benefits / Vision Ins	3,923	4,710	4,508
307	Communication			
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repairs of Equipment			
348	Postal Charges			
355	Travel	321	2,500	2,500
399	Other Contracted Services			
435	Office Supplies	1,498	1,500	1,500
499	Other Supplies & Materials			
524	In-service/Staff Development		1,200	1,200
599	Other Charges			
701	Administration Equipment			
	Total Office of the Principal	\$ 898,264	\$ 1,011,653	\$ 1,119,498

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
72510	<u>Fiscal Services</u>			
119	Accountants/Bookkeepers	123,684	147,338	102,970
122	Purchasing Personnel			
188	Bonus Payments			
189	Other Salaries	138,394	145,825	181,419
189	Other Salaries-Sick			
201	Social Security	13,066	18,177	17,632
204	State Retirement	13,371	20,525	19,908
206	Life Insurance	123	144	144
207	Medical Insurance	35,756	32,076	42,399
208	Dental Insurance	1,392	1,300	769
210	Unemployment Compensation	79	200	300
211	Local Retirement			
212	Employer Medicare Liability	3,629	4,255	4,124
299	Other Fringe Benefits / Vision Ins	258	300	227
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repair of Equipment			
355	Travel	3,157	3,300	5,000
399	Other Contracted Services	70,400	100,000	50,000
411	Data Processing Supplies			
499	Other Materials & Supplies	5,996	4,000	5,000
524	In-service/Staff Development	3,289	5,000	6,000
599	Other Charges			
701	Administration Equipment	1,956	2,000	2,000
	Total Fiscal Services	\$ 414,550	\$ 484,440	\$ 437,892
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	398,742	451,470	452,196
188	Bonus Payments			
189	Other Salaries			
201	Social Security	23,102	27,995	28,036
204	State Retirement	23,426	31,603	31,654
206	Life Insurance	430	440	476
207	Medical Insurance	91,763	98,148	74,899
208	Dental Insurance	3,907	4,183	2,817
210	Unemployment Compensation	250	510	610
211	Local Retirement			
212	Employer Medicare	5,408	6,550	6,557
299	Other Fringe Benefits / Vision Ins	895	1,000	757
329	Laundry Service/Uniforms			
336	Maintenance/repair of Equipment			
359	Disposal Fee	44,201	44,500	46,000

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
Account		Audited	Amended	Approved
Number	Account Description	Actuals	Budget #1	Budget
399	Contracted Services			
410	Custodial Supplies	44,241	55,000	55,000
415	Electricity	335,661	350,000	360,000
434	Natural Gas	18,943	37,000	37,000
451	Uniforms	1,571	4,000	4,000
454	Water/Sewer	38,074	40,000	42,000
499	Other Supplies and Materials		550	550
501	Boiler Insurance	215	2,000	2,000
502	Building and Contents Insurance	52,182	52,200	53,000
599	Other Charges	43,106	25,000	25,000
720	Plant Operation Equipment	8,391	8,500	8,500
	Total Operation of Plant	\$ 1,134,507	\$ 1,240,649	\$ 1,231,052
72620	<u>Maintenance of Plant</u>			
105	Supervisor			
167	Maintenance Personnel	222,914	266,230	271,799
188	Bonus Payments			
189	Other Salaries			
201	Social Security	13,107	16,510	16,852
204	State Retirement	13,606	18,636	19,026
206	Life Insurance	159	165	173
207	Medical Insurance	39,609	44,204	47,886
208	Dental Insurance	1,788	1,918	1,008
210	Unemployment Compensation	83	200	300
212	Employer Medicare Liability	3,065	3,865	3,941
299	Other Fringe Benefits / Vision Ins	331	340	300
307	Communication	839	2,200	2,200
335	Maintenance & Repairs-Non-Recurring			
335	Maintenance & Repairs/Buildings	115,397	100,000	105,000
335	Maintenance & Repairs/Buildings HVAC		55,000	55,000
336	Maintenance & Repairs/ Equipment	15,872	15,000	15,000
336	Maintenance & Repairs/ Equip. SAFES			
338	Maintenance & Repairs/Vehicles		4,000	4,000
355	Travel	210	1,000	1,000
399	Other Contracted Services	20,471	21,000	21,000
425	Gasoline		3,000	3,000
426	Construction Materials		6,000	6,000
451	Uniforms	726	1,200	1,200
499	Field Maintenance - FM		20,000	20,000
499	Other Supplies and Materials	15,932	7,000	7,000
511	Vehicle Insurance	7,000	2,750	7,000
524	In-service Staff Development	392	300	300
599	Other Charges	190	1,000	1,000
717	Maintenance Equipment	25,000	145,000	110,000
717	SAFES Equipment			
	Total Maintenance of Plant	\$ 496,690	\$ 736,518	\$ 719,985

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		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account Number	Account Description	Actuals	Budget #1	Budget
72710	<u>Transportation</u>			
105	Supervisor	5,000	5,000	5,000
146	Bus Drivers	34,521	50,000	55,000
201	Social Security	2,402	3,410	3,720
204	State Retirement	1,578	2,300	2,600
206	Life Insurance	45	46	46
207	Health Insurance	571	605	629
208	Dental Insurance	494	526	273
210	Unemployment Compensation	43	80	180
212	Employer Medicare Liability	850	840	870
299	Other Fringe Benefits / Vision Ins	92	92	92
338	Maintenance/repair of Vehicles	4,654	25,000	25,000
399	Other Contracted Services			
412	Diesel Fuel	17,673	25,000	25,000
499	Other Supplies			
511	Vehicle Insurance	10,000	10,000	2,000
599	Other Charges	1,239	5,000	5,000
729	Transportation Equipment		159,750	
	Total Transportation	\$ 79,161	\$ 287,649	\$ 125,410
	Total Support Services Expenditures	\$ 5,876,721	\$ 7,084,852	\$ 6,981,942

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		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account Number	Account Description	Actuals	Budget #1	Budget
73300	<u>Community Services</u>			
105	Supervisor/Director - LEAPS	77,040	83,910	94,800
105	Supervisor/ESP			
116	Teachers	72,975		
116	Teachers - LEAPS		87,585	105,300
162	Clerical Personnel	23,920		
162	Clerical Personnel - LEAPS		28,140	28,000
163	Aides	278,427		
163	Aides - LEAPS		324,046	187,600
169	Part-time Personnel			
169	ESP Temp/Part Time Personnel			
188	Bonus Payments-ESP			
188	Bonus Payments-FRC			
189	Other Salaries	71,075		
189	ESP Other Salaries & Wages		40,000	40,000
189	FRC Other Salaries & Wages		42,642	44,908
189	LEAPS			2,500
201	Social Security	32,510		
201	ESP Social Security		2,480	2,480
201	FRC Social Security		2,644	2,784
201	LEAPS Social Security		32,468	25,928
204	State Retirement	17,894		
204	Retirement/LEAPS		19,844	13,496
204	Retirement-Bonus			
204	Retirement/FRC		2,985	3,144
204	ESP -State Retirement		700	755
206	ESP Life Insurance			
206	FRC Life Insurance	41	42	44
207	Medical Insurance	10,568		
207	ESP Medical Insurance			
207	FRC Medical Insurance		11,600	11,985
208	ESP Dental Insurance			
208	FRC Dental Insurance	464	540	257
210	Unemployment Compensation	538		
210	ESP Unemployment Compensation		70	170
210	FRC Unemployment Compensation		60	160
210	LEAPS Unemployment Compensation		1,309	1,046
211	Local Retirement			
211	ESP Local Retirement			
211	FRC Local Retirement			
211	LEAPS Local Retirement		450	1,500
212	Employer Medicare Liability	7,625		
212	ESP Employer Medicare Liability		580	580
212	FRC Employer Medicare Liability		620	652
212	LEAPS Employer Medicare Liability		7,593	6,064
217	Re-Hybrid Stabilization	1,048		

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		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
217	Re-Hybrid Stabilization - LEAPS		1,650	2,000
299	Other Fringe Benefits / Vision Ins - FRC	86	86	76
307	ESP Communications			
307	FRC Communications			
336	ESP Maintenance of Equipment			
355	ESP Travel			
355	FRC Travel			
355	LEAPS Travel			
399	Leaps- Other Contracted Services	3,300	3,300	4,000
422	Food Supplies	2,000		
422	Food Supplies - LEAPS		2,000	2,750
422	ESP Food Supplies			
429	Instructional Supplies	7,629		
429	Instructional Supplies/LEAPS		7,669	7,000
499	Other Supplies	25,635		
499	Other Supplies-BON			
499	ESP Other Supplies/Materials		200	200
499	FRC Other Supplies/Materials		4,000	4,000
499	CFG- Other Supplies/Materials			
499	We Care Other Supplies/Materials		5,000	5,000
499	LEAPS Other Supplies/Materials		500	2,000
499	DG/Other Supplies			
499	WP/Other Supplies			
499	BAC/Other Supplies			
499	STEM/Other Supplies			
499	SB/Other Supplies			
524	In-service	7,256		
524	ESP In-service			
524	FRC1 Inservice		1,000	1,000
524	LEAPS Inservice		1,360	4,500
599	Other Charges	11,621		
599	LEAPS Other Charges		2,075	6,516
599	ESP Other Charges		3,200	3,200
599	PRED Other Charges			
790	ESP Other Equipment			
790	FRC Other Equipment			
	Total Community Services	\$ 651,651	\$ 722,348	\$ 616,395
73400	<u>Early Childhood Education</u>			
116	Teachers	161,203	174,665	181,700
163	Ed. Assistants	62,931	68,365	72,872
188	Bonus Payments			
189	Other Salaries			
201	Soc. Security	12,584	15,068	15,068
204	State Retirement	11,655	14,865	17,820
206	Life Insurance	252	252	264
207	Medical Ins.	59,121	70,000	70,000

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		FY25	FY26	FY27
		2024-2025	2025-2026	2026-2027
		Audited	Amended	Approved
Account		Actuals	Budget #1	Budget
Number	Account Description			
208	Dental Ins	2,785	2,980	1,466
210	Unemp. Comp	146	300	400
211	Local Retirement			
212	Employer Medicare	2,943	3,524	3,692
217	Ret-Hydrd Stabalization	5,140	5,140	5,223
299	Other Fringe Benefits / Vision Ins	2,130	3,030	2,217
355	Travel			
429	Instructional Supplies	2,959	3,000	3,000
524	Inservice			
599	Other Charges			
722	Regular Inst. Equipment			
	Total Early Childhood Education	\$ 323,848	\$ 361,189	\$ 373,722
76100	<u>Regular Capital Outlay</u>			
304	Architects	5,760		
321	Engineering Services	170,000		
706	Building Construction		2,500,000	
707	Building Improvements	745,461	1,600,000	900,000
707	Building Improvements - ISM			
711	Furniture & Fixtures	23		
715	Land			
799	Other Capital Outlay	715,086	240,000	
	Total Regular Capital Outlay	\$ 1,636,330	\$ 4,340,000	\$ 900,000
82130				
602	Principal on Energy Loan	48,420	48,648	49,140
82230				
604	Interest on Energy Loan	1,980	1,752	1,260
	Total	\$ 50,400	\$ 50,400	\$ 50,400
99100	<u>Regular Indirect Cost</u>			
504	Indirect Cost			
504	Indirect Cost - LEAPS	6,100	6,100	5,000
	Total Regular Indirect cost	\$ 6,100	\$ 6,100	\$ 5,000
	Total Expenditures			
	Total Expenditures and Other Uses	21,034,486	\$ 25,875,048	\$ 22,604,264
	Revenues and Other Sources Over (Under)	584,814	0	0
	Expenditures and Other Uses			
	Estimated Beginning Fund Equity July 1	8,625,367	8,625,367	2,572,470
	Fund Balance Used	0	6,052,897	
*	Estimated Ending Fund Equity June 30	8,625,367	\$ 2,572,470	\$ 2,572,470

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<u>City of Manchester, Tennessee</u> <u>Central Cafeteria Fund</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 to June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited Actuals	Amended Budget #1	Approved Budget
	<u>Revenues and Other Sources</u>			
	<u>Charges for Current Services</u>			
43521	Lunch Payments - Children	136,639	\$ 120,000	\$ 120,000
43522	Lunch Payments - Adults	7,710	16,600	17,000
43523	Income from Breakfast	19,863	17,680	19,000
43524	Special Milk Sales			
43525	Ala Carte Sales	30,271	54,000	55,000
	Total Charges for Current Services	194,483	\$ 208,280	\$ 211,000
	<u>Other Local Revenues</u>			
44110	Interest Earned	6,639	\$ 500	\$ 12,000
44170	Misc. Refunds	17,675	800	800
44570	Contributions and Gifts			
44530	Sale of Equipment			
44990	Local Revenue			
	Total Other Local Revenues	24,314	\$ 1,300	\$ 12,800
	<u>State of Tennessee</u>			
46520	School Food - State Matching	8,326	\$ 8,295	\$ 7,949
46590	Other State Education Funds			
	Total State of Tennessee	\$ 8,326	\$ 8,295	\$ 7,949
	<u>Federal Government</u>			
47111	Lunch - USDA	585,055	964,423	900,000
47112	Commodities	83,019	83,019	82,556
47113	Breakfast - USDA	202,076	194,171	190,000
47114	USDA Fruit & Vegetable Grant			57,950
47114	USDA Snack	137,549	75,000	75,000
47115	Food Svc. Commodities			
47590	Other Federal thru State			
	Total Federal Government	1,007,699	\$ 1,316,613	\$ 1,305,506
	<u>Other Sources</u>			
49700	Insurance Recovery			
	Total Other Sources	\$ -	\$ -	\$ -
39000	Fund Balance		\$ 207,555	\$ 559,600
	Total Revenues and Other Sources	1,234,822	\$ 1,742,043	\$ 2,096,855
	Total Available Funds	1,234,822	\$ 1,742,043	\$ 2,096,855

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<u>City of Manchester, Tennessee</u> <u>Central Cafeteria Fund</u> <u>Statement of Proposed Operations</u> <u>July 1, 2026 to June 30, 2027</u>		FY25	FY26	FY27
Account		2024-2025	2025-2026	2026-2027
Number	Account Description	Audited Actuals	Amended Budget #1	Approved Budget
	<u>Expenditures</u>			
73100	<u>Food Service</u>			
105	Supervisor	95,791	\$ 102,270	\$ 111,936
162	Clerical Personnel			
165	Cafeteria Personnel	373,507	415,093	469,734
188	Bonus Payments			
189	Other Salaries and Wages		25,000	25,000
201	Social Security	27,718	33,627	37,614
204	State Retirement	20,624	36,708	42,467
206	Life Insurance	436	500	500
207	Medical Insurance	123,981	134,144	149,115
208	Dental Insurance	4,835	5,836	25,691
210	Unemployment Compensation	411	1,500	1,500
211	Local Retirement	3,167	4,000	
212	Employer Medicare	6,538	7,865	8,797
299	Other Fringe Benefits	1,395	2,300	795
307	Communication			
308	Consultants			
320	Dues/Memberships	380	700	700
336	Maintenance/Repair of Equip.	12,796	15,000	20,000
354	Transportation - Other than Students			
355	Travel	3,335	6,500	6,500
399	Contracted Services	41,445	130,000	140,000
421	Food Preparation Supplies		5,000	5,000
422	Food Supplies	520,207	680,000	775,000
422	FFVP Grant			57,950
435	Office Supplies	1,596	2,000	2,000
451	Uniforms	685	4,000	4,000
469	Commodities	83,019		82,556
499	Other Supplies/Materials	9,858	20,000	20,000
524	In-service/Staff Development	4,137	8,000	8,000
599	Other Charges	6,478	12,000	12,000
710	Equipment Grant			
710	Food Service Equipment	19,141	90,000	90,000
	Total Food Service	1,361,479	\$ 1,742,043	\$ 2,096,855
	Total Expenditures	1,361,479	\$ 1,742,043	\$ 2,096,855
	Revenues and Other Sources Over (Under)	(126,656)	-	-
	Expenditures and Other Uses			
	Estimated Beginning Fund Equity July 1	901,787	694,232	694,232
	Estimated Ending Fund Equity June 30	901,787	\$ 694,232	\$ 694,232