

***City of Manchester***

***2023-2024***

***Annual Budget***

City of Manchester  
Board of Mayor and Alderman  
2022-2023

Marilyn Howard	Mayor
Mark Messick	Vice Mayor
Robert Bellamy	Alderman
Ryan French	Alderman
Julie Anderson	Alderwoman
Joey Hobbs	Alderman
Donnie Parsley	Alderman

**City of Manchester, Tennessee**  
**Annual Budget**  
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**ORDINANCE NO: 1692**  
**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE,**  
**ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2023 THROUGH**  
**JUNE 30, 2024.**

- WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

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

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

GENERAL FUND	FY2022 Actual	FY2023 Estimated	FY2024 Proposed
Local Taxes	\$ 13,051,995	\$ 13,184,551	\$ 13,257,600
License and Fees	216,645	349,854	245,000
Intergovernmental	2,567,225	2,726,372	3,006,230
Charges for Services	67,455	49,689	36,000
Fines and Forfeitures	154,523	150,585	151,600
Miscellaneous Revenues	184,797	255,552	249,632
Nonspendable Fund Balance	98,484	98,484	98,484
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	10,801,394	10,848,579	9,849,259
<b>Total Available Funds</b>	<b>\$ 27,142,518</b>	<b>\$ 27,663,665</b>	<b>\$ 26,893,805</b>
<b>SANITATION</b>			
Charges for Current Services	\$ 1,321,717	\$ 1,309,907	\$ 1,304,000
Transfer from Other Funds	50,000	100,000	-
Unassigned Fund Balance	702,943	714,201	371,170
<b>Total Available Funds</b>	<b>\$ 2,074,660</b>	<b>\$ 2,124,108</b>	<b>\$ 1,675,170</b>
<b>RECREATION FUND</b>			
Local Taxes	\$ 269,610	\$ 254,702	\$ 262,000
Intergovernmental	201,107	16,500	750,000
Charges for Current Services	1,000,578	994,602	983,300
Other Revenues	657,195	57,394	10,000
Transfer from Other Funds	831,000	2,036,450	1,000,000
Unassigned Fund Balance	1,199,766	917,030	10,538
<b>Total Available Funds</b>	<b>\$ 4,159,256</b>	<b>\$ 4,276,678</b>	<b>\$ 3,015,838</b>
<b>DRUG CONTROL FUND</b>			
Fines and Forfeitures	\$ 21,725	\$ 21,591	\$ 21,000
Other Revenues	142,366	5,186	105,000
Unassigned Fund Balance	433,233	335,400	254,805
<b>Total Available Funds</b>	<b>\$ 597,323</b>	<b>\$ 362,177</b>	<b>\$ 380,805</b>
<b>TOURISM FUND</b>			
Local Taxes	\$ 134,805	\$ 127,350	\$ 131,000
Grant Revenue	3,400	-	-
Unassigned Fund Balance	367,782	416,718	437,718
<b>Total Available Funds</b>	<b>\$ 505,988</b>	<b>\$ 544,068</b>	<b>\$ 568,718</b>
<b>CAPITAL EQUIPMENT FUND</b>			
Total Revenues	\$ 8,050	\$ -	\$ -
Transfer from Other Funds	871,215	603,886	2,447,000
Unassigned Fund Balance	315,172	292,199	1,292,199
<b>Total Available Funds</b>	<b>\$ 1,194,437</b>	<b>\$ 896,085</b>	<b>\$ 3,739,199</b>

<b>GENERAL DEBT SERVICE FUND</b>			
Other Revenues	\$	17,367	\$ 73,570 \$ 43,500
Transfer from Other Funds		1,733,543	1,757,550 240,052
Unassigned Fund Balance		2,889,756	3,057,235 1,697,385
Total Available Funds	\$	4,640,666	\$ 4,888,355 \$ 1,980,937

<b>GENERAL PURPOSE SCHOOL FUND</b>			
Local Taxes	\$	5,628,178	\$ 4,216,710 \$ 4,216,710
Licenses and Permits		721	650 650
Charges for Current Services		42,107	38,857 51,229
Other Local Revenues		70,186	29,500 29,500
State Education Funds		9,681,421	10,395,902 10,388,691
Other State Revenues		34,083	1,000 1,000
Federal Funds Received Thru State		29,348	- -
Transfer from Other Funds		1,728,437	1,858,467 1,858,467
Unassigned Fund Balance		7,186,695	4,854,730 4,093,250
Total Available Funds	\$	24,401,176	\$ 21,395,816 \$ 20,639,497

<b>CAFETERIA FOOD SERVICE FUND</b>			
Charges for Current Services	\$	28,311	\$ 208,281 \$ 208,280
Other Local Revenues		(8,808)	8,305 1,300
State Education Funds		-	9,816 9,815
Federal Funds Received Thru State		1,483,240	1,234,431 1,153,640
Other Sources		-	- -
Unassigned Fund Balance		969,151	869,151 869,151
Total Available Funds	\$	2,471,894	\$ 2,329,984 \$ 2,242,186

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

<b>GENERAL FUND</b>			
General Government	\$	9,148,060	\$ 8,816,557 \$ 8,503,817
Public Safety		5,164,276	5,586,650 6,044,574
Public Works		2,057,174	2,266,210 3,396,991
Total Appropriations	\$	16,369,510	\$ 16,669,417 \$ 17,945,382

<b>SANITATION FUND</b>			
Sanitation Fund	\$	1,324,889	\$ 1,398,648 \$ 1,647,031
Total Appropriations	\$	1,324,889	\$ 1,398,648 \$ 1,647,031

<b>PARKS AND RECREATION FUND</b>			
Administration	\$	236,530	\$ 245,627 \$ 274,461
Center		1,467,847	2,981,947 1,674,200
Park Area		470,062	414,810 1,983,131
Total Appropriations	\$	2,174,439	\$ 3,642,383 \$ 3,911,791

<b>DRUG CONTROL FUND</b>			
Drug Fund	\$	219,288	\$ 124,610 \$ 206,595
Total Appropriations	\$	219,288	\$ 124,610 \$ 206,595

<b>TOURISM FUND</b>			
Tourism Fund	\$	67,502	\$ 78,415 \$ 110,000
Total Appropriations	\$	67,502	\$ 78,415 \$ 110,000

<b>CAPITAL EQUIPMENT FUND</b>			
Capital Equipment Program	\$	808,359	\$ 626,859 \$ 1,447,000
Total Appropriations	\$	808,359	\$ 626,859 \$ 1,447,000

<b>GENERAL DEBT SERVICE FUND</b>			
General Debt Service Fund	\$	1,623,514	\$ 1,663,640 \$ 1,643,402
Total Appropriations	\$	1,623,514	\$ 1,663,640 \$ 1,643,402

<b>GENERAL PURPOSE SCHOOL FUND</b>			
<u>Instruction</u>			
Regular Instruction Program	\$	7,789,316	\$ 8,837,062 \$ 9,026,055
Alternative Instruction Program		36,342	40,650 43,224
Special Education Program		1,482,889	1,640,717 1,695,226
Student Body Education Program		-	2,000 2,000
<u>Support Services</u>			
Attendance		218,052	161,307 148,016
Health Services		257,067	277,207 274,747
Other Student Support		161,323	474,618 507,396
Regular Instruction Program		323,997	438,184 427,153
Special Education Program		295,162	295,167 305,350
Technology		515,970	641,732 647,915
Board of Education		254,489	320,886 332,279
Office of Superintendent		272,865	299,356 307,881
Office of Principal		714,715	845,703 870,635

Fiscal Services	348,606	382,484	415,402
Operation of Plant	884,963	1,039,730	1,185,824
Maintenance of Plant	463,887	533,416	559,247
Transportation	38,577	66,763	71,112
<u>Operation of Non-Instructional Services</u>			
Community Services	672,055	1,139,916	96,885
Early Childhood Education	291,005	306,491	300,980
Regular Capital Outlay	1,489,039	1,060,942	40,000
Debt Payments	50,400	50,400	50,400
Indirect Cost	17,567	18,320	-
Total Appropriations	\$ 16,578,286	\$ 18,873,051	\$ 17,307,727

**CAFETERIA FOOD SERVICE FUND**

Food Service	\$ 1,159,410	\$ 1,560,833	\$ 1,373,035
Total Appropriations	\$ 1,159,410	\$ 1,560,833	\$ 1,373,035

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

General Fund	\$ 10,848,579
Sanitation Fund	\$ 714,201
Recreation Fund	\$ 917,030
Drug Fund	\$ 335,400
Tourism Fund	\$ 416,718
Capital Equipment Replacement Fund	\$ 292,199
General Debt Service Fund	\$ 3,057,235
General Purpose School Fund	\$ 4,854,730
Central Cafeteria Fund	\$ 869,151

**SECTION 4:** That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds	920,000	480,850		
Notes	-	-		
Capital Leases	20,052			
Other Debt				

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

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
---------------------------	--	----------------------------------

Sidewalk Project	\$ 661,219	
Multi-Modal Sidewalk Grant	45,750	
ARC Downtown Grant	100,000	
TDEC/LPRF Ballfield Light Grant	749,345	
Total Appropriations	\$ 1,556,314	

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

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

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

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

SECTION 10: There is hereby levied a property tax of \$1.5221 per \$100 of assessed value on all real and personal property.

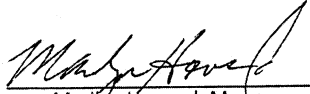
SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

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

PASSED FIRST READING: 5/18/23

PASSED FINAL READING: 6/06/23

ATTEST:   
Lisa Myers, Finance Director

  
Marilyn Howard, Mayor

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

Property Tax Estimator for one fund		For Use By Municipalities
Total Assessed Value	\$	355,734,657.00
Adopted Tax Rate		1.5221
Historical Collection Rate		92.21%
Tax Levy		5,414,637.21
Estimated Collections		4,992,836.98

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

State Shared Revenue Estimator  
Population

12,212

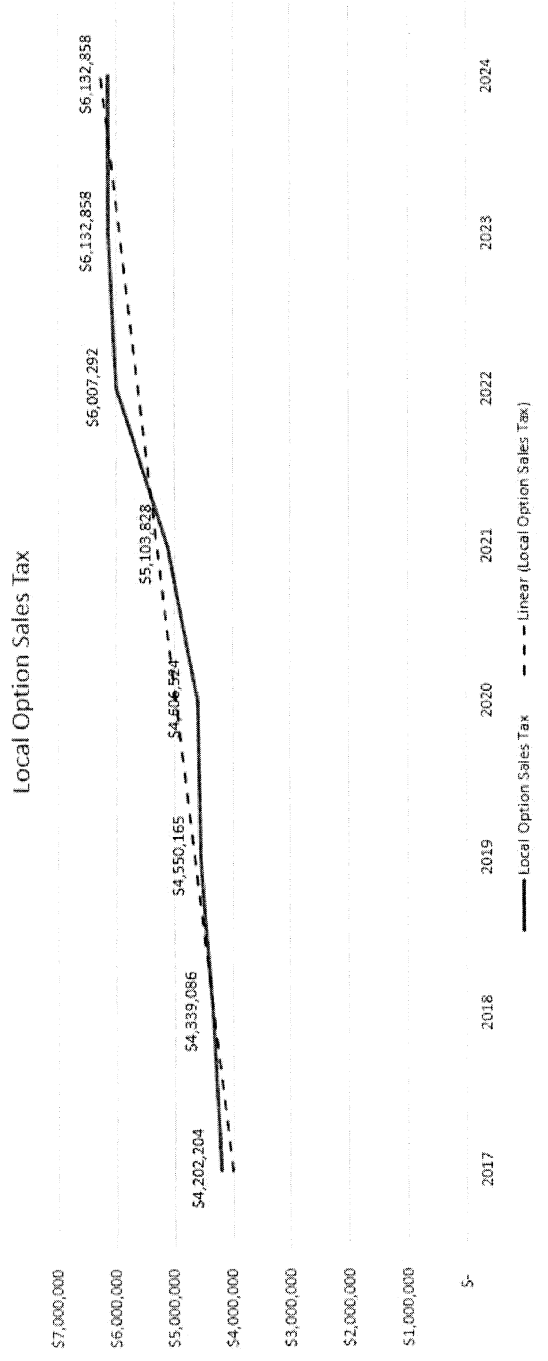
	202_ Estimate from MTAS	Budget Estimate
General Fund		
State Sales Tax	\$ 120.00	\$ 1,465,440.00
State Beer Tax	0.46	5,617.52
Special Petroleum Products Tax	1.83	22,347.96
TVA Gross Receipts Tax	12.00	146,544.00
Sports Betting	1.00	12,212.00
Total General Fund	<u>\$ 135.29</u>	<u>\$ 1,652,161.48</u>
State Street Aid Fund		
Gasoline and Motor Fuel Taxes	\$ 35.00	\$ 427,420.00

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024**

	2017	2018	2019	2020	2021	2022	2023	Estimated 2024
Local Option Sales Tax	\$ 4,202,204	\$ 4,339,086	\$ 4,550,165	\$ 4,606,524	\$ 5,103,828	\$ 6,007,292	\$ 6,132,858	\$ 6,132,858
Growth in Sales Tax over prior year		3.26%	4.86%	1.24%	10.80%	17.70%	2.09%	

Monthly Local Option Sales Tax Receipts for 2023	
July	496,393
August	427,801
September	476,775
October	475,021
November	479,055
December	545,606
January	438,783
February	434,292
March	508,083
April	479,582
May	502,607
June	868,859
<b>Total</b>	<b>6,132,858</b>

Average year over year Growth Rate 2017-2023 6.66% Anticipated Growth  
 Average year over year Growth Rate 2018-2023 7.34%  
 Average year over year Growth Rate 2019-2023 7.96%  
 Average year over year Growth Rate 2020-2023 10.20%  
 Average year over year Growth Rate 2021-2023 9.90%

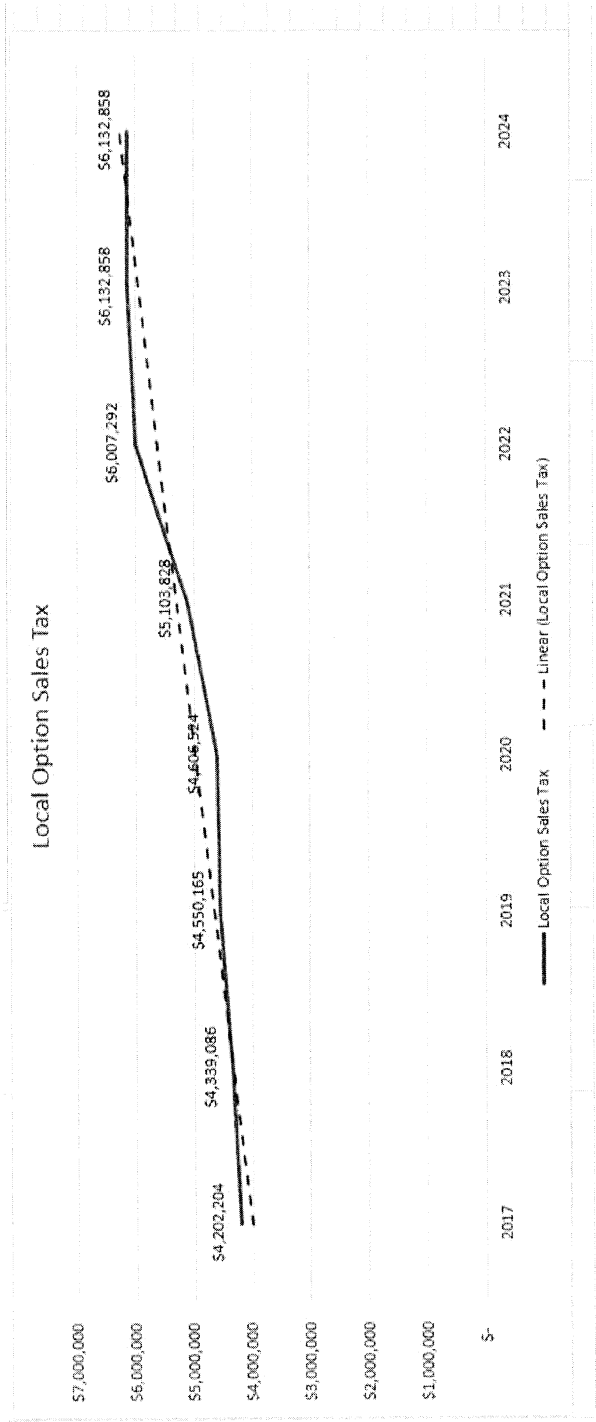


**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024**

	2017	2018	Actual		2020	2021	2022	Partially Estimated	Estimated 2024
			2019	2020				2023	2024
Local Option Sales Tax Schools	\$ 2,249,783	\$ 1,961,488	\$ 2,018,694	\$ 2,665,667	\$ 2,836,750	\$ 2,876,917	\$ 2,906,172	\$ 2,906,172	\$ 2,906,172
Growth in Sales Tax over prior year		-12.81%	2.92%	32.05%	6.42%	1.42%	1.02%		

Monthly Local Option Sales Tax Receipts for 2023	
July	233,925
August	216,574
September	230,688
October	228,333
November	230,590
December	277,099
January	215,433
February	210,107
March	287,079
April	241,973
May	227,310
June	307,061
<b>Total</b>	<b>2,906,172</b>

Average year over year Growth Rate 2017-2023: 5.17% Anticipated Growth  
 Average year over year Growth Rate 2018-2023: 8.76%  
 Average year over year Growth Rate 2019-2023: 10.22%  
 Average year over year Growth Rate 2020-2023: 2.95%  
 Average year over year Growth Rate 2021-2023: 1.22%



City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester

Budget Summary  
FY 2024

All Funds	Estimated Beginning Cash on July 1	Revenues		Debt Proceeds		Transfers-In		Total		Expenditures *(exclude depreciation for enterprise funds)		Transfers-Out		Total		Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Debt Proceeds	Transfers-In	Total	Expenditures *(exclude depreciation for enterprise funds)	Total	Transfers-Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures						
General Fund	\$ 6,712,625	\$ 16,811,830	\$ -	\$ 134,232	\$ 16,946,062	\$ 5,380,467	\$ 17,945,382	\$ (999,320)	\$ 5,713,306	31.84%								
Sanitation Fund	706,615	1,304,000	-	-	1,304,000	125,000	1,647,031	(343,031)	363,584	22.08%								
Recreation Fund	1,034,912	2,005,300	1,000,000	1,000,000	3,005,300	45,032	3,911,791	(906,491)	128,421	3.28%								
Drug Fund	346,427	126,000	-	-	126,000	-	206,595	(80,595)	265,832	128.67%								
Tourism	398,393	131,000	-	-	131,000	-	110,000	21,000	419,393	381.27%								
Capital Equipment Replacement	377,656	-	2,447,000	2,447,000	2,447,000	1,447,000	1,447,000	1,000,000	1,377,656	95.21%								
General Debt Service	3,057,235	43,500	240,052	240,052	283,552	1,643,402	1,643,402	(1,359,850)	1,697,385	103.28%								
Water and Sewer Fund	9,583,971	9,730,750	-	-	9,730,750	17,173,495	12,567,419	(2,836,669)	6,747,302	53.69%								
General Purpose School Fund	4,643,826	14,687,780	1,858,467	1,858,467	16,546,247	134,232	17,307,727	(761,480)	3,882,346	22.43%								
Cafeteria Fund	809,535	1,373,035	-	-	1,373,035	1,373,035	1,373,035	-	809,535	58.96%								
<b>Totals</b>	<b>\$ 27,671,197</b>	<b>\$ 46,213,195</b>	<b>\$ -</b>	<b>\$ 5,679,751</b>	<b>\$ 51,892,946</b>	<b>\$ 52,474,632</b>	<b>\$ 58,159,383</b>	<b>\$ (6,266,436)</b>	<b>\$ 21,404,761</b>									

NOTE: DEBT SERVICE SHOULD BE 245,052. THE TRANSFER FROM RECREATION IS 25,000 FOR LEAVE PAYOUT BUT ONLY BUDGET 20,000 TRANSFER IN ON DEBT SERVICE. THIS CORRECTION WILL BE ON THE FIRST

Enterprise Funds	Estimated Beginning Net Position on July 1	Revenues		Transfers-In		Total		Expenditures *(exclude capital projects and debt principal payments)		Transfers-Out		Total		Increase or (Decrease) in Net Position June 30
		Revenues	Transfers-In	Total	Expenditures *(exclude capital projects and debt principal payments)	Total	Transfers-Out	Total	Increase or (Decrease) in Net Position June 30					
Water and Sewer Fund	\$ 26,153,145	\$ 9,830,750	-	\$ 9,830,750	\$ 9,830,750	\$ 7,765,055	\$ 2,065,695	\$ 28,218,841	-	-	-	-	-	
<b>Totals</b>	<b>\$ 26,153,145</b>	<b>\$ 9,830,750</b>	<b>\$ -</b>	<b>\$ 9,830,750</b>	<b>\$ 9,830,750</b>	<b>\$ 7,765,055</b>	<b>\$ 2,065,695</b>	<b>\$ 28,218,841</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Governmental Funds	Estimated Beginning Fund Balance on July 1
General Fund	\$ 10,947,063
Sanitation Fund	\$ 714,201
Recreation Fund	\$ 917,030
Drug Fund	\$ 335,400
Tourism	\$ 416,718
Capital Equipment Replacement	\$ 292,199
General Debt Service	\$ 3,057,235
General Purpose School Fund	\$ 4,854,730
Cafeteria Fund	\$ 869,151
<b>Totals</b>	<b>\$ 22,403,727</b>

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Cash Flow Forecast Schedule \*\*  
FY 2024\_

Recreation Fund

Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 1,546,782	\$ 338,991	\$ 325,780	\$ 75,073	\$ 66,165	\$ 75,389	\$ 104,796	\$ 107,962	\$ 93,825	\$ 119,627	\$ 133,493	\$ 189,364	\$ 3,177,247
Loan Proceeds													
Total Cash Inflows	1,546,782	338,991	325,780	75,073	66,165	75,389	104,796	107,962	93,825	119,627	133,493	189,364	3,177,247
Beg Cash Bal	1,034,912	1,670,046	1,272,700	926,247	775,226	700,617	619,962	567,730	489,850	562,461	532,947	315,380	
Available Cash	2,581,695	2,009,036	1,598,480	1,001,319	841,391	776,005	724,757	675,692	583,675	682,089	666,440	504,743	
Cash Payments	\$ 866,597	\$ 736,336	\$ 672,233	\$ 226,094	\$ 140,774	\$ 156,044	\$ 157,027	\$ 185,842	\$ 21,214	\$ 149,142	\$ 351,060	\$ 291,251	3,953,614
Debt Service													
Transfers Out	45,052												45,052
Total Cash Outflows	911,649	736,336	672,233	226,094	140,774	156,044	157,027	185,842	21,214	149,142	351,060	291,251	3,998,666
Ending Balance	1,670,046	1,272,700	926,247	775,226	700,617	619,962	567,730	489,850	562,461	532,947	315,380	213,493	
Cash Inflows - Outflows	\$ 635,133	\$ (397,345)	\$ (346,453)	\$ (151,021)	\$ (74,609)	\$ (80,655)	\$ (52,231)	\$ (77,880)	\$ 72,611	\$ (29,515)	\$ (217,567)	\$ (101,887)	\$ (821,420)

Schedule of Outstanding Debt and Budgeted Debt Service  
 Fiscal Year 2024

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service			Total	Detailed Budget Page Number
						Principal	Interest	Total		
Debt Service	Bonds	GO Refunding Bond Series 2020A	\$ 17,115,000	-	\$ 14,715,000	\$ 820,000	\$ 441,450	\$ 1,261,450	DSF p. 1	
		GO Refunding Bond Series 2020B	2,245,000	-	2,100,000	100,000	39,400	139,400	DSF p. 1	
	Loan Agreements									
		Notes								
		Leases	60,156		20,052	20,052			20,052	DSF p. 1 RF p. 3
	General Purpose Schools	Bonds								
		Loan Agreements								
		Notes	610,502		487,709	48,096	2,304	50,400	50,400	GFSS p. 10
		Leases								
	Water and Sewer	Bonds	8,870,000		3,625,000	705,000	74,400	779,400	WSF p. 8	
Loan Agreements		9,510,000		8,265,000	730,000	160,313	890,313	WSF p. 8		
Notes										
Leases										
<b>Total</b>						<b>\$ 18,380,000</b>	<b>\$ 1,435,000</b>	<b>\$ 1,669,713</b>		
<b>Total Outstanding Debt</b>						<b>\$ 38,410,658</b>	<b>\$ 2,423,148</b>	<b>\$ 3,141,015</b>		

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues</u>				
<u>Local Taxes</u>				
31200	Current Property Taxes	\$ 4,780,133	\$ 4,850,000	\$ 5,100,000
31211	Delinquent Property Tax - 1st Prior Year	121,580	160,000	75,000
31219	Delinquent Property Tax - Other Years	55,739	100,000	30,000
31320	Interest and Penalty	37,259	66,000	26,000
31610	Local Option Sales Tax	6,007,292	5,900,000	6,000,000
31710	Wholesale Beer Tax	542,993	510,000	550,000
31720	Wholesale Liquor Tax	305,696	300,000	300,000
31800	Entertainment/Event Ticket Tax	44		
31850	Business Tax	489,323	350,000	480,000
31912	Cable TV Franchise Tax	142,202	145,000	145,000
31920	Room Occupancy Tax	568,436	500,000	550,000
31922	Hotel/Motel License Fee	1,300	-	1,600
	Total Local Taxes	\$ 13,051,995	\$ 12,881,000	\$ 13,257,600
<u>Licenses and Permits</u>				
32230	Beer and Liquor by Drink Permits	\$ 13,623	\$ 15,000	\$ 15,000
32231	Special Events Permit	100	-	-
32610	Building Permits	161,472	300,000	200,000
32611	Bonnaroo Property Permits	41,450	30,000	30,000
	Total Licenses and Permits	\$ 216,645	\$ 345,000	\$ 245,000
<u>Intergovernmental</u>				
33310	Payment in Lieu of Taxes - Housing Authority	\$ 12,536	\$ 10,000	\$ 10,000
33320	State Revenue Sharing - T.V.A.	126,794	125,000	144,000
33322	ASPEN Payment in Lieu of Taxes	-	13,000	-
33323	Great Lake Cheese Pilot		95,099	88,394
33425	THSO Police Grant	26,998	25,000	6,250
33426	ARC Downtown Grant	-	100,000	95,294
33436	TDOT Signalization Project	1,258	190,128	179,693
33438	COPS Grant	54,840	61,000	-
33439	VCIF Grant			127,719
33497	BVP DOJ Grant (Vests)	57	1,500	-
33500	2022 Local Gov DA Grant	135,765	-	-
33510	State Sales Tax	1,392,546	1,300,000	1,440,000
33520	State Income Tax	3,230	18,000	3,200
33530	State Beer Tax	5,578	4,700	5,520
33541	State Mix Drink Tax	68,586	60,000	140,000
33551	State Gasoline and Motor Fuel Tax	216,294	200,000	210,000
33552	State - City Streets and Transportation	22,192	20,000	21,960
33556	State 3% Gas Tax	204,775	180,000	180,000
33557	SportsBetting Tax	12,280	10,000	12,000
33590	State Highway Maintenance Contract	47,159	50,000	50,000
33591	State Supplemental Reimburse-Police	28,000	28,000	28,000
33592	State Supplemental Reimburse-Fire	23,200	24,000	24,000

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
33593	Corporate Excise Tax	117,537	110,000	110,000
33700	Coffee County Industrial Park	57,600	57,600	115,200
33711	Coffee County Appropriation to Fire Dept.	10,000	10,000	15,000
	Total Intergovernmental	\$ 2,567,225	\$ 2,693,027	\$ 3,006,230
	<u>Charges for Current Services</u>			
34125	Development Street Lighting	\$ 17,495	\$ -	\$ -
34230	Fees and Commissions	2,001	3,000	3,000
34240	Accident Report Charges	550	-	-
34314	Mowing Charges	792	3,000	1,000
34420	Black & Concrete Tile	41,928	30,000	30,000
34510	Animal Control Charges	4,330	2,000	2,000
34511	Donations-Animal Control	360	-	-
	Total Charges for Current Services	\$ 67,455	\$ 38,000	\$ 36,000
	<u>Fines, Forfeitures and Penalties</u>			
35109	Court Judgement Interest	\$ 19	\$ -	\$ -
35110	Court Fines and Costs	150,920	180,000	150,000
35111	Knox Box Revenue	1,334	-	-
35115	SOR Fees	2,250	1,600	1,600
	Total Fines, Forfeitures and Penalties	\$ 154,523	\$ 181,600	\$ 151,600
	<u>Other Revenues</u>			
36101	Interest Earnings	\$ 89	\$ -	\$ -
36340	Sale of Cemetery Lots	1,125	400	400
36350	Insurance Recovery	1,900	-	-
36711	Contribution/Donations - Fire Dept	1,000	-	-
36713	Contribution/Donations - Police Dept	9,204	75,000	60,000
36716	National Fire Safety Council Income	80	-	-
36717	Community Policing Donations	11,821	30,000	30,000
36964	Calendar Revenue-Fire	200	-	-
36995	Transfer from City Schools (SRO)	130,030	131,600	134,232
36999	Miscellaneous Revenues	29,348	25,000	25,000
	Total Other Revenues	\$ 184,797	\$ 262,000	\$ 249,632
	Total Revenues	\$ 16,242,640	\$ 16,400,627	\$ 16,946,062

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Expenditures and Other Uses</u>			
41210	<u>City Court</u>			
252	Legal Services	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
41310	<u>Board of Mayor and Aldermen</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 77,146	\$ 79,500	\$ 82,000
113	Salaries-Overtime	-	1,050	1,000
141	OASI Employers Share	5,655	6,195	6,350
142	Employee Health Insurance	14,036	-	-
143.001	Retirement-TCRS	2,567	3,350	4,864
145	Employee Life Insurance	26	100	50
147	Unemployment Insurance	24	150	150
148	Education/Training/Travel/ Lodging	10,399	17,000	17,000
172	Election Officials and Clerks	-	5,000	1,600
	Total Personnel	<u>\$ 109,852</u>	<u>\$ 112,345</u>	<u>\$ 113,013</u>
	<u>Contractual Services</u>			
211	Postage	\$ 146	\$ 300	\$ 300
211.001	Historical Zoning-Supplies	-	300	300
221	Printing, Duplicating and Typing	2,245	4,500	5,000
231	Legal Notices	555	5,000	5,000
233	Subscriptions/Publications	1,781	4,000	4,000
236	Public Relations	11,554	18,000	18,000
239	Dues and Subscriptions	4,260	6,200	6,200
239.001	Dues and Subscriptions-SCTDD	2,121	2,121	2,121
245	Telephone	1,127	3,000	3,000
252	Legal Services	50,900	179,000	150,000
254	Architectural/Engineering	4,745	10,000	25,000
261	Repairs and Maint - Vehicle	-	-	-
	Total Contractual Services	<u>\$ 79,433</u>	<u>\$ 232,421</u>	<u>\$ 218,921</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 308	\$ 1,000	\$ 1,000
312	Small Items of Equipment	300	3,500	3,500
326	Clothing and Uniforms	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expenses	681	1,500	1,500
	Total Supplies	<u>\$ 1,289</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ -	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	Total Board of Mayor and Aldermen	<u>\$ 190,574</u>	<u>\$ 352,266</u>	<u>\$ 339,434</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
41510	<u>Financial Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 258,693	\$ 299,250	\$ 312,100
113	Salaries - Overtime	2,155	4,200	1,000
141	OASI Employers Share	18,480	23,855	23,952
142	Employee Health Insurance	60,827	66,000	60,000
143.001	Retirement - TCRS	13,517	17,155	18,348
145	Employee Life Insurance	150	300	250
147	Unemployment Insurance	143	450	200
148	Education/Training/Travel/ Lodging	3,382	5,000	8,000
	Total Personnel	<u>\$ 357,347</u>	<u>\$ 416,210</u>	<u>\$ 423,850</u>
	<u>Contractual Services</u>			
211	Postage	\$ 4,807	\$ 5,000	\$ 6,000
221	Printing, Duplicating and Typing	5,652	6,000	8,000
231	Publication Formal and Legal Notices	133	1,000	1,000
239	Dues and Subscription	769	1,000	1,000
245	Telephone	1,185	1,500	1,500
253	Accounting/Auditing Services	20,358	60,000	138,840
255	Data Processing Support	31,101	40,000	45,000
261	Repairs and Maint - Vehicles	-	-	-
267	Repairs and Maint - Computer Equip	231	250	250
	Total Contractual Services	<u>\$ 64,238</u>	<u>\$ 114,750</u>	<u>\$ 201,590</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 806	\$ 5,700	\$ 4,000
312	Small Items of Equipment	5,937	8,000	6,000
326	Clothing and Uniforms	-	500	500
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	-	300	300
	Total Supplies	<u>\$ 6,743</u>	<u>\$ 14,500</u>	<u>\$ 10,800</u>
	<u>Fixed Charges</u>			
514	Professional Liability/Surety Bond	\$ 1,039	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ 1,039</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	<u>Capital</u>			
947	Office Machinery & Equipment	\$ -	\$ -	\$ -
	Total Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Financial Administration	<u>\$ 429,367</u>	<u>\$ 546,960</u>	<u>\$ 637,740</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
41600	<u>Information Systems</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 73,108	\$ 76,469	\$ 80,111
113	Salaries - Overtime	-	-	-
141	OASI Employers Share	5,493	5,879	6,128
142	Employee Health Insurance	6,117	6,200	6,200
143.001	Retirement - TCRS	3,803	4,318	4,695
145	Employee Life Insurance	26	45	45
147	Unemployment Insurance	24	100	100
148	Education/Training/Travel/ Lodging	2,572	5,000	3,500
	Total Personnel	<u>\$ 91,145</u>	<u>\$ 98,011</u>	<u>\$ 100,779</u>
	<u>Contractual Services</u>			
211	Postage	-	50	-
221	Printing, Duplicating and Typing	-	50	-
231	Publication Formal and Legal Notices	-	-	-
239	Dues and Subscription	-	300	-
245	Telephone	623	1,200	1,200
255	Data Processing Support	32,206	60,000	65,940
267	Repairs and Maint - Computer Equip	732	2,000	2,000
	Total Contractual Services	<u>\$ 33,561</u>	<u>\$ 63,600</u>	<u>\$ 69,140</u>
	<u>Supplies</u>			
311	Office Supplies	1,024	1,500	1,500
312	Small Items of Equipment	3,017	4,000	4,000
326	Clothing and Uniforms	-	200	-
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	-	300	300
	Total Supplies	<u>\$ 4,041</u>	<u>\$ 6,000</u>	<u>\$ 5,800</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	-	50	-
	Total Fixed Charges	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>
	<u>Capital Outlay</u>			
944	Computer Equipment and Software	14,997	15,000	15,000
	Total Capital Outlay	<u>\$ 14,997</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
	Total Information Systems	<u>\$ 143,744</u>	<u>\$ 182,661</u>	<u>\$ 190,719</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
41700	<u>Planning and Zoning</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 219,645	\$ 208,425	\$ 218,400
113	Salaries - Overtime	-	2,100	1,000
141	OASI Employers Share	20,013	16,767	16,784
142	Employee Health Insurance	26,920	33,000	33,000
143.001	Retirement - TCRS	11,508	11,896	12,857
145	Employee Life Insurance	119	175	175
147	Unemployment Insurance	128	350	350
148	Education/Training/Travel/ Lodging	1,668	4,000	3,500
	Total Personnel	<u>\$ 280,002</u>	<u>\$ 276,712</u>	<u>\$ 286,066</u>
	<u>Contractual Services</u>			
211	Postage	\$ 43	\$ 200	\$ 200
221	Printing, Duplicating and Typing	285	1,000	700
231	Publication Formal and Legal Notices	5,323	6,000	6,000
234	Manuals and Code Updates	-	1,500	1,000
239	Dues and Subscription	5,700	5,000	5,000
245	Telephone	2,032	3,000	3,000
259	Other Professional Service	9,649	30,000	35,000
261	Repairs and Maint - Vehicles	1,197	2,500	2,000
262	Online SDS Management	2,131	2,500	3,000
	Total Contractual Services	<u>\$ 26,360</u>	<u>\$ 51,700</u>	<u>\$ 55,900</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 1,022	\$ 700	\$ 1,500
312	Small Items of Equipment	2,647	2,800	2,800
326	Clothing and Uniforms	382	1,200	1,000
329	Other Operating Supplies	80	200	200
331	Gas, Oil, Diesel Fuel and Grease	2,981	4,500	4,500
334	Tires and Tubes	1,118	1,500	1,500
340	Meeting Expenses	-	800	800
341	City Cemetery Expense	9	100	100
	Total Supplies	<u>\$ 8,240</u>	<u>\$ 11,800</u>	<u>\$ 12,400</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 1,506	\$ 3,000	\$ 3,000
	Total Fixed Charges	<u>\$ 1,506</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
	<u>Capital Outlay</u>			
	Total Planning and Zoning	<u>\$ 316,108</u>	<u>\$ 343,212</u>	<u>\$ 357,366</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
41800	<u>General Government and Buildings</u>			
	<u>Personnel</u>			
143	Retirement Expense	\$ 2,186	\$ 5,000	\$ 2,500
149	Other Employee Benefits	20	50,000	20,000
	Total Personnel	<u>\$ 2,205</u>	<u>\$ 55,000</u>	<u>\$ 22,500</u>
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 1,405	\$ 5,000	\$ 2,000
241	Electric	44,482	62,000	55,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000
242	Water	5,728	10,000	10,000
244	Gas	18,011	22,000	20,000
245	Telephone	17,658	45,000	38,000
251	Medical Services	16,838	20,000	20,000
258	Census 2020 Expense	-	-	-
259	Other Professional Service	31,926	37,000	35,000
266	Repairs and Maint - Buildings	12,441	35,000	45,000
292	Janitorial Services	20,845	35,000	25,000
	Total Contractual Services	<u>\$ 199,335</u>	<u>\$ 301,000</u>	<u>\$ 280,000</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 233	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	2,587	3,500	3,000
	Total Supplies	<u>\$ 2,821</u>	<u>\$ 6,500</u>	<u>\$ 6,000</u>
	<u>Fixed Charges</u>			
511	General Liability	\$ 151,119	\$ 175,000	\$ 175,000
515	Workers Compensation Insurance	96,628	250,000	150,000
521	Building Insurance	6,535	10,000	10,000
521.001	Building Insurance-Conference Ctr	-	10,000	-
533	Machinery/Equip - Copier	1,014	2,000	1,800
533.001	IT Hardware Purchase-State Grant	-	-	-
533.002	Machinery/Equip - Computer Software	-	-	-
533.003	Machinery/Equip - Postage Machine	2,374	3,500	2,600
	Total Fixed Charges	<u>\$ 257,670</u>	<u>\$ 450,500</u>	<u>\$ 339,400</u>
	<u>Capital Outlay</u>			
948	Westwood Grant Expenses	\$ -	\$ -	\$ -
948.004	Transportation Plan-TDOT	-	-	-
948.006	TDOT Signalization Project	1,275	190,128	179,693
948.014	CSES Renovation Project	1,649,182	-	-
948.015	Industrial Bd of Coffee Co Reimb	151,987	-	-
948.016	Multi-Modal Sidewalk Grant	10,321	45,750	45,750
948.017	ARC Downtown Grant	-	200,000	195,294
	Total Capital Outlay	<u>\$ 1,812,766</u>	<u>\$ 435,878</u>	<u>\$ 420,737</u>
	Total General Government and Buildings	<u>\$ 2,274,796</u>	<u>\$ 1,248,878</u>	<u>\$ 1,068,637</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<b>41850 <u>Economic Development Board</u></b>				
148	Education/Travel/Lodging	\$ 275	\$ 4,000	\$ 7,500
171	Administrative Director Support	40,000	48,000	50,000
171.001	Outside Retail Dev. Consultant	-	48,000	18,000
	<b>Total Personnel</b>	<b>40,275</b>	<b>100,000</b>	<b>75,500</b>
<b><u>Contractual Services</u></b>				
221	Marketing Materials/Advertising	7,580	\$ 5,000	6,000
252	Legal Services		5,000	15,000
	<b>Total Contractual Services</b>	<b>7,580</b>	<b>10,000</b>	<b>21,000</b>
<b><u>Supplies</u></b>				
310	Trade Show Exhibit	-	\$ 3,000	7,500
312	Computer/Office Equipment	1,135	\$ 1,000	1,000
329	Other Operating Supplies	-	-	7,500
	<b>Total Supplies</b>	<b>1,135</b>	<b>4,000</b>	<b>16,000</b>
	<b>Total Economic Development Board</b>	<b>\$ 48,990</b>	<b>\$ 114,000</b>	<b>\$ 112,500</b>
<b>41900 <u>Conference Center</u></b>				
<b><u>Personnel</u></b>				
111	Regular Employee Salaries	\$ 5,045	\$ -	\$ -
113	Salaries - Overtime	-	-	-
141	OASI Employers Share	668	-	-
142	Employee Health Insurance	2,159	-	-
143.001	Retirement - TCRS	192	-	-
145	Employee Life Insurance	-	-	-
147	Unemployment Insurance	-	-	-
	<b>Total Personnel</b>	<b>\$ 8,064</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Conference Center</b>	<b>\$ 8,064</b>	<b>\$ -</b>	<b>\$ -</b>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
42100	<u>Police Personnel</u>			
111	Regular Employee Salaries	\$ 1,909,901	\$ 1,989,750	\$ 2,088,500
113	Salaries - Overtime	96,599	105,000	105,000
135	Holiday	56,487	60,000	60,500
141	OASI Employers Share	151,455	164,838	172,431
142	Employee Health Insurance	341,295	365,000	365,000
143	Retirement - ING	23,293	35,000	35,000
143.001	Retirement - TCRS	88,102	121,093	132,084
145	Employee Life Insurance	1,131	1,600	1,600
147	Unemployment Insurance	1,085	2,000	2,000
148	Education/Training/Travel/ Lodging	19,218	20,000	23,000
	Total Personnel	<u>\$ 2,688,567</u>	<u>\$ 2,864,281</u>	<u>\$ 2,985,115</u>
	<u>Contractual Services</u>			
211	Postage	\$ 390	\$ 600	\$ 600
213	Automobile Licenses and Title	368	300	400
216		0	1,500	1,500
221	Printing, Duplicating and Typing	862	2,500	2,500
231	Legal Advertisement	115	600	600
239	Dues and Subscription	200	400	1,000
245	Telephone	21,325	21,000	21,000
256	Information System Support	24,448	30,000	22,000
259	Other Professional Services		11,248	
259.001	Collection Expense Fees	-	-	-
261	Repairs and Maint - Vehicles	40,552	50,000	40,000
267	Repairs and Maint - Computer Equip	-	200	200
269	Repairs and Maint - Other	-	200	200
	Total Contractual Services	<u>\$ 88,261</u>	<u>\$ 118,548</u>	<u>\$ 90,000</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 5,633	\$ 5,000	\$ 5,000
311.001	Office Supplies-SOR	-	350	350
312	Small Items of Equip	18,422	22,100	22,100
323.001	Trustee Expenses	-	-	-
323.002	Community Policing Expense	22,503	30,000	26,000
326	Clothing and Uniforms	9,957	11,000	11,000
327	Firearm Supplies	3,585	7,000	7,000
329	Other Operating Supplies	5,280	4,500	4,500
331	Gas, Oil, Diesel Fuel and Grease	94,731	105,000	100,000
334	Tires and Tubes	5,145	6,000	6,000
	Total Supplies	<u>\$ 165,256</u>	<u>\$ 190,950</u>	<u>\$ 181,950</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 212	\$ 1,800	\$ 1,800
	Total Fixed Charges	<u>\$ 212</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Capital Outlay</u>			
944	Computer Equipment and Software	\$ 9,961	\$ 20,000	\$ 13,000
944.001	IT Hardware Purchase-State Grant	-	-	-
944.002	VCIF Grant	-	-	127,719
	Total Capital Outlay	<u>\$ 9,961</u>	<u>\$ 20,000</u>	<u>\$ 140,719</u>
	Total Police	<u>\$ 2,952,257</u>	<u>\$ 3,195,579</u>	<u>\$ 3,399,584</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
42200	<u>Fire</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,362,757	\$ 1,515,150	\$ 1,571,507
113	Salaries - Overtime	119,043	120,000	120,000
135	Holiday	65,199	68,250	71,500
141	OASI Employers Share	113,315	133,074	134,870
142	Employee Health Insurance	257,211	262,000	300,000
143	Retirement - ING	11,923	15,188	14,000
143.001	Retirement - TCRS	71,282	94,764	103,312
145	Employee Life Insurance	916	1,300	1,300
147	Unemployment Insurance	760	5,000	2,000
148	Education/Training/Travel/ Lodging	13,281	20,000	20,000
	Total Personnel	\$ 2,015,687	\$ 2,234,726	\$ 2,338,489
	<u>Contractual Services</u>			
211	Postage	\$ 54	\$ 150	\$ 150
216	Radio and TV Services	4,493	4,600	4,600
221	Printing, Duplicating and Typing	-	150	150
221.001	Nat. Fire Safety Council	-	1,658	-
231	Publication and Legal Notices	56	300	300
236	Public Relations (Advertising)	1,214	2,800	2,500
239	Dues and Subscription	1,975	2,200	6,000
245	Telephone	6,586	7,040	9,000
259	Other Professional Services		9,202	
261	Repairs and Maint - Vehicles	48,290	43,000	43,000
266	Repairs and Maint - Buildings	11,576	22,000	30,000
266.001	Repairs & Maint - Bldgs (HVAC)	485	800	800
269	Repairs and Maint - Other	-	1,000	1,000
269.300	Repairs and Maint - Fire Hydrants	-	-	8,500
271	Reserve Firemen	1,160	2,000	2,000
	Total Contractual Services	\$ 75,889	\$ 96,899	\$ 108,000
	<u>Supplies</u>			
311	Office Supplies	\$ 544	\$ 800	\$ 1,000
312	Small Items of Equipment	26,949	35,000	35,000
322	Chemical, Lab and Medical Supplies	2,680	3,000	4,000
324	Household and Janitorial Supplies	2,128	3,000	3,000
326	Clothing and Uniforms	23,022	22,000	22,000
326.001	Clothing and Uniforms - PPE Turnout Gear	18,623	34,000	30,000
328	Educational Supplies (Fire Prevention)	1,633	3,500	5,000
329	Other Operating Supplies	15,013	25,000	25,000
329.001	Other Operating Supplies - Bed			19,500
331	Gas, Oil, Diesel Fuel and Grease	17,487	27,000	27,000
334	Tires and Tubes	5,367	8,000	10,000
344	Safety Supplies	-	1,000	1,000
	Total Supplies	\$ 113,446	\$ 162,300	\$ 182,500

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Fixed Charges</u>			
533	Machinery and Equipment - Copier	\$ 334	\$ 1,000	\$ 1,000
944.001	IT Hardware Purchase-State Grant	-	-	-
571	Inspections/Testing	6,664	13,000	15,000
	Total Fixed Charges	<u>\$ 6,998</u>	<u>\$ 14,000</u>	<u>\$ 16,000</u>
	Total Fire	<u>\$ 2,212,020</u>	<u>\$ 2,507,925</u>	<u>\$ 2,644,989</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
43100	<u>Public Works</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 815,945	\$ 946,050	\$ 1,124,063
113	Salaries - Overtime	23,706	31,500	33,000
141	OASI Employers Share	61,294	72,373	88,515
142	Employee Health Insurance	179,447	198,000	198,000
143	Retirement - ING	7,944	10,381	9,450
143.001	Retirement - TCRS	35,091	55,793	67,804
145	Employee Life Insurance	493	740	740
147	Unemployment Insurance	435	1,500	1,500
148	Education/Training/Travel/ Lodging	1,515	5,000	5,000
	Total Personnel	\$ 1,125,868	\$ 1,321,337	\$ 1,528,072
	<u>Contractual Services</u>			
211	Postage	\$ 438	\$ 800	\$ 600
213	Automobile Licenses and Title	46	200	200
216	Radio and TV Services	1,419	3,000	3,000
221	Printing, Duplicating and Typing	-	400	400
231	Publication/Formal Ads	325	2,000	2,000
239	Dues and Subscriptions	65	1,000	1,000
242	Water	2,282	3,500	3,500
245	Telephone	2,917	5,000	4,000
247	Street Lighting	203,064	268,688	250,000
251	Veterinary Services	1,722	3,000	3,000
255	Data Processing	-	-	-
259	Other Professional Services	1,462	8,000	8,000
261	Repairs and Maint - Vehicles	26,483	27,000	27,000
262	Repairs and Maint - Other Machinery	17,505	20,000	20,000
264	Repairs and Maint - Traffic Lighting	12,440	30,000	30,000
266	Repairs and Maint - Buildings	12,002	20,000	20,000
268	Repairs and Maint - Roads and Streets	6,768	10,000	10,000
	Total Contractual Services	\$ 288,937	\$ 402,588	\$ 382,700
	<u>Supplies</u>			
311	Office Supplies	\$ 3,715	\$ 5,000	\$ 5,000
312	Small Items of Equipment	20,886	30,000	30,000
322	Chemical, Lab and Medical Supplies	12,582	13,000	13,000
323.001	Trustee Expenses	9,400	13,500	13,000
324	Household and Janitorial Supplies	4,212	4,500	5,000
326	Clothing and Uniforms	16,591	20,000	25,000
331	Gas, Oil, Diesel Fuel and Grease	57,890	85,000	85,000
334	Tires and Tubes	12,575	10,000	10,000
342	Sign Parts and Supplies	6,916	20,000	20,000
343	Salt Purchase	16,152	15,000	15,000
344	Safety Supplies	2,650	7,000	7,000
	Total Supplies	\$ 163,568	\$ 223,000	\$ 228,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
General Fund 110  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Building Materials</u>			
421	Guardrails	\$ -	\$ 10,000	\$ 10,000
451	Crushed Stone	4,002	20,000	20,000
455	Tile and Pipe	22,005	40,000	40,000
471	Asphalt and Asphalt Filler	11,497	20,000	20,000
	Total Building Materials	<u>\$ 37,504</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>
	<u>Fixed Charges</u>			
533	Machinery and Equip - Copier	\$ 293	\$ 2,000	\$ 2,000
	Total Fixed Charges	<u>\$ 293</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
	<u>Capital Outlay</u>			
931	Roads, Street, and Parking		\$ -	\$ -
931.001	Roads, Street, and Parking	386,694	450,000	450,000
931.002	Street Striping	-	30,000	30,000
933	Sidewalks	354	10,000	
933.001	State Grant-Phase 1 Sidewalks	25,491	190,000	-
933.002	HillsChapel Road Phase 2 Sidewalk Project	15,330	250,000	626,613
933.003	Coffee Street Sidewalk Project	6,870	50,000	34,606
933.004	Oakdale Street Sidewalk Project	-	-	-
933.005	Madison Street Sidewalk Project	-	-	-
933.006	Oak Drive Sidewalk Project	-	-	-
938	Transition Plan Repairs	5,219	15,000	15,000
939	Bridge Repairs	-	10,000	10,000
943	Vehicles	-	-	-
949	Other Machinery and Equipment	-	-	-
960	Capital Repairs - Street Lights	1,045	5,000	-
999	Additions to Capital Assets	-	-	-
	Total Capital Outlay	<u>\$ 441,003</u>	<u>\$ 1,010,000</u>	<u>\$ 1,166,219</u>
	Total Public Works	<u>\$ 2,057,174</u>	<u>\$ 3,048,925</u>	<u>\$ 3,396,991</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Fund 110**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
44210	<u>Contributions to Other Agencies</u>			
720.001	TN Rehabilitation Center	\$ 9,000	\$ 9,000	\$ 9,000
720.003	Coffee County Child Care Center	3,000	3,000	3,000
720.005	South Central Human Resources	1,616	1,954	1,954
720.006	Coffee County Library	12,500	12,500	12,500
720.007	Coffee County Senior Center	8,500	8,500	8,500
720.008	Manchester Senior Center	-	-	-
720.010	Keep Coffee County Beautiful	-	-	-
720.011	Manchester/Coffee County Conference Center	366,418	500,000	350,000
720.013	Coffee County Children's Advocacy Center	6,500	6,500	2,000
720.014	TN Backroads Heritage	-	-	-
720.018	Chamber of Commerce	10,000	10,000	10,000
720.019	CASA	-	-	-
720.020	Coffee County Historical Society	-	-	-
720.021	Coffee County DAV	-	-	-
720.022	Haven of Hope	5,000	5,000	5,000
720.023	The Storehouse	3,000	3,000	3,000
720.024	Imagination Library of Coffee County	-	-	-
	Total Contributions to Other Agencies	<u>\$ 425,534</u>	<u>\$ 559,454</u>	<u>\$ 404,954</u>
	Total Expenditures	<u>\$ 11,070,628</u>	<u>\$ 12,111,861</u>	<u>\$ 12,564,915</u>
	<u>Other Uses</u>			
51620	Operating Transfers			
762	Transfer to Sanitation	\$ 50,000	\$ 100,000	\$ -
763	Transfer to Recreation Fund	831,000	2,036,450	1,000,000
764	Transfer to General Purpose School Fund	1,858,467	1,858,467	1,858,467
765	Transfer to Debt Service Fund	1,388,200	1,397,550	-
765.001	Transfer to Debt Service-Leave	300,000	300,000	200,000
767	Transfer to Tourism Fund	-	-	-
768	Transfer to Capital Equipment	871,215	603,886	2,322,000
	Total Other Uses	<u>\$ 5,298,882</u>	<u>\$ 6,296,353</u>	<u>\$ 5,380,467</u>
	Total Expenditures and Other Uses	<u>\$ 16,369,510</u>	<u>\$ 18,408,214</u>	<u>\$ 17,945,382</u>
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ (126,869)	\$ (2,007,587)	\$ (999,320)
	Estimated Beginning Fund Balance July 1	11,026,747	10,899,878	10,947,063
	Non-spendable Fund Balance	98,484	98,484	98,484
	Assigned Fund Balance			
	Fire Department Equipment	-	-	-
	Community Policing Fund Balance	-	-	-
	Unassigned Fund Balance	10,801,394	8,793,807	9,849,259
	Prior Period Adjustment			
	Estimated Ending Fund Balance June 30	<u>\$ 10,899,878</u>	<u>\$ 8,892,291</u>	<u>\$ 9,947,743</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
Sanitation Fund 260  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
34131	Administrative Service Fees	\$ 109,290	\$ 107,000	\$ 107,000
34412	Solid Waste Residential Collection	331,427	300,000	315,000
34415	Solid Waste Debris Pickup	16,096	15,000	15,000
34423	Solid Waste Surcharge - General	839,529	720,000	850,000
34440	Refuse Recycling Charges	25,375	17,000	17,000
36999	Miscellaneous Revenue	-	-	-
	Total Current Services	<u>\$ 1,321,717</u>	<u>\$ 1,159,000</u>	<u>\$ 1,304,000</u>
<u>Other Sources</u>				
36961	Transfer from General Fund	\$ 50,000	\$ 100,000	\$ -
	Total Other Revenue	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
	Total Revenues and Other Sources	<u>\$ 1,371,717</u>	<u>\$ 1,259,000</u>	<u>\$ 1,304,000</u>
<u>Expenditures</u>				
43200	<u>Sanitation Services</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 232,353	\$ 320,250	\$ 255,000
113	Salaries - Overtime	3,575	10,500	6,000
141	OASI Employers Share	18,048	26,205	19,967
142	Health Insurance	60,031	70,000	65,000
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	10,685	18,945	15,295
145	Employee Life Insurance	182	270	270
146	Worker's Compensation	2,889	9,000	5,000
147	Unemployment Insurance	161	500	500
	Total Personnel	<u>\$ 327,923</u>	<u>\$ 455,670</u>	<u>\$ 367,031</u>
	<u>Contractual Services</u>			
261	Repairs and Maint - Vehicles	\$ 35,235	\$ 40,000	\$ 40,000
262	Repairs and Maint - Other Machinery	9,084	30,000	30,000
293	Recycle Containers/Cardboard	1,735	12,000	12,000
294	Brush Disposal	27,983	50,000	50,000
294.001	Cardboard Disposal			24,000
295	Landfill Services	892,829	850,000	950,000
	Total Contractual Services	<u>\$ 966,865</u>	<u>\$ 982,000</u>	<u>\$ 1,106,000</u>
	<u>Supplies</u>			
312	Small Items of Equipment	\$ 401	\$ 3,000	\$ 3,000
331	Gas, Oil, Diesel Fuel and Grease	23,606	35,000	35,000
334	Tires, Tubes, ETC.	3,250	8,000	8,000
511	General Liability	2,843	3,000	3,000
	Total Supplies	<u>\$ 30,100</u>	<u>\$ 49,000</u>	<u>\$ 49,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
Sanitation Fund 260  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Capital Outlay</u>				
999	Additions to Fixed Assets	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 1,324,889</u>	<u>\$ 1,486,670</u>	<u>\$ 1,522,031</u>
<u>Transfer to Other Funds</u>				
50000-001	Transfer to Debt Service Fund	\$ -	\$ -	\$ -
51620-768	Transfer to Capital Equipment Fund	-	-	125,000
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,000</u>
	Total Expenditures and Other Sources	<u>\$ 1,324,889</u>	<u>\$ 1,486,670</u>	<u>\$ 1,647,031</u>
Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ 46,828	\$ (227,670)	\$ (343,031)
	Estimated Beginning Fund Balance July 1	\$ 656,115	\$ 702,943	\$ 714,201
	Estimated Ending Fund Balance June 30	<u>\$ 702,943</u>	<u>\$ 475,273</u>	<u>\$ 371,170</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<b><u>Revenues and Other Sources</u></b>				
<b><u>Local Taxes</u></b>				
31920	Room Occupancy Tax	\$ 269,610	\$ 250,000	\$ 262,000
	Total Local Taxes	\$ 269,610	\$ 250,000	\$ 262,000
<b><u>Intergovernmental</u></b>				
33501	Diabetes Grant B	4,632	-	-
33502	Diabetes Grant A	150,475	-	-
33514	TDOH Basketball Court Grant	46,000	16,500	-
33515	TDEC/LPRF Ballfield Light Grant	-	-	750,000
	Total Intergovernmental	\$ 201,107	\$ 16,500	\$ 750,000
<b><u>Charges for Current Services</u></b>				
34722	Swim Team Charges	\$ 859	\$ -	\$ -
34723	Swimming Lesson Charges	30,235	35,000	35,000
34724	Pool Rental	40,405	36,000	40,000
34742	Activity Fees	21,311	25,000	25,000
34743	Day Camp Charges	54,993	50,000	50,000
34745	Park and Recreation Concessions	47,432	50,000	55,000
34746	ADA Wright Center - Rental	8,987	8,000	8,000
34747	Shelter Rentals	5,053	3,000	3,000
34770	Membership and Dues- 6 Month Passes	9,112	20,000	20,000
34771	Membership and Dues - Yearly Passes	436,754	500,000	450,000
34772	Membership and Dues - Monthly Passes	13,713	15,000	15,000
34773	Membership and Dues - Daily Passes	167,791	140,000	140,000
34774	Recreation Complex Concessions	89,502	75,000	75,000
34777	Athletic League	16,098	20,000	20,000
34779	Silver and Fit	20,924	15,000	15,000
34780	Tivity Health	4,704	4,500	4,500
34781	Sponsorships	10,720	9,000	9,000
34782	Christmas Parade Sponsorships	3,650	4,200	4,200
34783	Renew Active	2,429	2,100	2,100
34792	Meeting Room Rental	15,906	12,000	12,000
34795	Food Booth/Space Rentals	-	500	500
	Total Charges for Current Services	\$ 1,000,578	\$ 1,024,300	\$ 983,300
<b><u>Other Revenues</u></b>				
36330	Sale of Equipment	\$ -	\$ -	\$ -
36350	Insurance Recovery	645,114	-	-
36716	Donation from Schools	-	-	-
36999	Miscellaneous Revenues	12,080	10,000	10,000
	Total Other Revenues	\$ 657,195	\$ 10,000	\$ 10,000
	Total Revenues	\$ 2,128,490	\$ 1,300,800	\$ 2,005,300
<b><u>Other Sources</u></b>				
39110	Transfer from General Fund	\$ 831,000	\$ 2,036,450	\$ 1,000,000
	Total Other Sources	\$ 831,000	\$ 2,036,450	\$ 1,000,000
	Total Revenue and Other Sources	\$ 2,959,490	\$ 3,337,250	\$ 3,005,300

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
44410	<u>Recreation Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 173,481	\$ 180,600	\$ 195,200
113	Salaries-Overtime	418	525	550
141	OASI Employers Share	17,468	13,856	14,975
142	Employee Health Insurance	26,955	31,000	31,000
143	Retirement - ING	1,871	3,113	2,940
143.001	Retirement - TCRS	6,851	10,179	11,471
145	Employee Life Insurance	103	125	125
147	Unemployment Insurance	96	300	300
148	Education/Training/Travel/ Lodging	2,604	2,800	3,200
	Total Personnel	<u>\$ 229,846</u>	<u>\$ 242,498</u>	<u>\$ 259,761</u>
	<u>Contractual Services</u>			
211	Postage	\$ -	\$ 500	\$ 500
221	Printing, Duplicating and Typing	2,091	2,500	2,500
231	Publication Formal/Legal Notices	1,025	3,000	2,000
239	Dues and Subscription	2,458	2,700	2,700
240	Bank, Credit Card, Fines, & Fees	-	500	500
	Total Contractual Services	<u>\$ 5,574</u>	<u>\$ 9,200</u>	<u>\$ 8,200</u>
	<u>Supplies</u>			
311	Office Supplies and Materials	\$ 1,109	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	-	-	-
326	Clothing and Uniforms	-	-	-
	Total Supplies	<u>\$ 1,109</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment	\$ -	\$ 3,342	\$ 4,500
	Total Fixed Charges	<u>\$ -</u>	<u>\$ 3,342</u>	<u>\$ 4,500</u>
	<u>Capital Outlay</u>			
947	Office Machinery and Equipment	\$ -	\$ -	\$ -
999	Add to Capital Assets	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Recreation Administration	<u>\$ 236,530</u>	<u>\$ 257,040</u>	<u>\$ 274,461</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account		2021-2022	2022-2023	2023-2024
Number	Account Description	Audited	Estimated Budget	Proposed Budget
44420	<u>Recreation Center</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 247,531	\$ 287,500	\$ 295,000
113	Salaries - Overtime	5,968	7,250	5,500
121	Wages - Part-Time	273,751	320,403	352,443
141	OASI Employers Share	39,997	47,059	49,950
142	Employee Health Insurance	35,003	45,000	45,000
143.001	Retirement - TCRS	11,967	17,272	17,609
145	Employee Life Insurance	178	245	245
146	Worker's Compensation	11,818	15,000	15,000
147	Unemployment Insurance	985	1,500	1,500
148	Education/Training/Travel/ Lodging	3,225	3,000	3,500
	Total Personnel	\$ 630,422	\$ 744,230	\$ 785,748
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 1,642	\$ 1,500	\$ 1,500
241	Electric	262,541	310,000	280,000
242	Water	23,158	28,000	28,000
244	Gas	94,806	105,000	90,000
245	Telephone	5,486	5,500	5,500
255	Data Processing Support	10,559	13,000	14,000
258	Christmas Parade Expense	4,070	3,306	4,100
261	Repairs and Maint - Vehicles	1,397	2,000	2,000
262	Repairs and Maint - Other Machinery	46,883	96,000	60,000
263	Repairs and Maint - Office Equip	700	4,000	4,000
265	Repairs and Maint - Grounds	1,505	70,000	92,000
266	Repairs and Maint - Buildings	27,701	200,000	82,000
270	Contracted Recreational Services	2,840	3,160	3,500
	Total Contractual Services	\$ 483,287	\$ 841,466	\$ 666,600
	<u>Supplies</u>			
312	Small Items of Equipment-Wellness	\$ 628	\$ 1,500	\$ 1,500
312.003	Small Items of Equipment-Tools	2,256	2,500	2,500
322	Chemical, Lab and Medical Supplies	-	-	-
322.001	Pool Chemicals	24,681	26,000	26,000
322.002	Lab Supplies- Co2	7,472	7,500	7,500
322.003	First Aid Supplies	779	2,000	2,000
323	Food	56,201	65,000	65,000
323.002	Program Meals	1,342	2,100	2,300
324	Household and Janitorial Supplies	25,717	19,500	20,000
325	Recreation Supplies/Program Expenses	5,383	11,840	13,000
326	Clothing and Uniforms	1,751	3,500	2,500
329.001	Diabetes Grant B Expense	2,211	-	-
329.002	Diabetes Grant A Expense	152,196	136,373	-
331	Gas, Oil, Diesel Fuel and Grease	21	500	500
	Total Supplies	\$ 280,638	\$ 278,313	\$ 142,800

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Fixed Charges</u>			
511	General Liability	\$ 24,621	\$ 27,000	\$ 27,000
512	IT Hardware Purchase-State Grant	-	-	-
533	Machinery and Equipment - Copier	1,859	4,500	4,500
533.001	Machinery and Equipment - Rental	1,677	2,500	2,500
	Total Fixed Charges	<u>\$ 28,157</u>	<u>\$ 34,000</u>	<u>\$ 34,000</u>
	<u>Capital Outlay</u>			
948	Bonnaroo Grant-Movie Screen	\$ -	\$ -	\$ -
949	NRPA Grant Expense-Digital	-	-	-
951	Rec Center Roof		1,091,170	
952	Weight Room Floor		63,000	
960	Transfer to Debt Service	20,343	35,000	20,052
960.002	Transfer to Debt Service-Leave	25,000	25,000	25,000
	Total Capital Outlay	<u>\$ 45,343</u>	<u>\$ 1,214,170</u>	<u>\$ 45,052</u>
	Total Recreation Center	<u>\$ 1,467,847</u>	<u>\$ 3,112,179</u>	<u>\$ 1,674,200</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
44720	<u>Park Area</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 128,584	\$ 107,300	\$ 112,000
113	Salaries - Overtime	3,211	4,200	4,400
121	Wages - Part-Time	17,684	27,200	25,000
141	OASI Employers Share	11,829	10,486	10,690
142	Employee Health Insurance	19,405	31,500	25,000
143.001	Retirement-TCRS	6,949	8,402	6,821
145	Employee Life Insurance	79	125	125
146	Worker's Compensation Insurance	7,878	10,000	10,000
147	Unemployment Insurance	159	750	500
	Total Personnel	<u>\$ 195,778</u>	<u>\$ 199,963</u>	<u>\$ 194,536</u>
	<u>Contractual Services</u>			
231	Publication and Legal Notices	\$ 210	\$ 1,000	\$ 1,000
241	Electric	30,768	30,000	31,250
242	Water	14,162	16,000	16,000
244	Gas	3,441	4,000	4,000
245	Telephone	461	1,000	1,000
259	Other Professional Services - Fireworks	11,000	17,000	20,000
261	Repair and Maintenance - Motor Vehicles	2,153	5,000	10,000
262	Repair and Maintenance - Other Machinery	5,480	7,000	7,000
265	Repair and Maintenance - Grounds	37,681	43,000	52,000
266	Repair and Maintenance - Buildings	12,307	17,000	25,000
270	Contracted Recreational Services	-	2,000	2,000
	Total Contractual Services	<u>\$ 117,663</u>	<u>\$ 143,000</u>	<u>\$ 169,250</u>
	<u>Supplies</u>			
312.003	Small Items of Equipment-Tools	\$ 6,755	\$ 6,500	\$ 7,000
323	Food - Concessions	31,220	38,000	43,000
323.001	Trustee Expenses	484	2,000	2,000
324	Household and Janitorial Supplies	11,290	6,000	6,000
325	Recreation Supplies/Program Equipment	4,526	10,000	10,000
326	Recreation Uniforms	2,395	3,000	3,000
331	Gas, Oil, Diesel Fuel, and Grease	13,189	14,000	14,000
333	Forestry Grant Expense	-	-	-
334	Tires, Tubes, ETC.	695	2,500	2,500
	Total Supplies	<u>\$ 70,554</u>	<u>\$ 82,000</u>	<u>\$ 87,500</u>
	<u>Fixed Charges</u>			
511	General Liability	\$ 8,838	\$ 9,000	\$ 9,000
533	Machinery and Equipment -Rental	2,674	3,500	3,500
	Total Fixed Charges	<u>\$ 11,512</u>	<u>\$ 12,500</u>	<u>\$ 12,500</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Capital Outlay</u>			
999.007	TAP Greenway Extension	8,500	4,440	-
999.008	TDOH Basketball Court Grant	66,054	37,000	-
999.009	TDEC/LPRF Ballfield Light Grant	-	655	1,499,345
	Total Capital Outlay	<u>\$ 74,554</u>	<u>\$ 42,095</u>	<u>\$ 1,499,345</u>
	Total Park Area	<u>\$ 470,062</u>	<u>\$ 479,558</u>	<u>\$ 1,963,131</u>
	Total Expenditures	<u>\$ 2,174,439</u>	<u>\$ 3,848,776</u>	<u>\$ 3,911,791</u>
	<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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 2,174,439</u>	<u>\$ 3,848,776</u>	<u>\$ 3,911,791</u>
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 785,052	\$ (511,526)	\$ (906,491)
	Estimated Beginning Fund Balance July 1	\$ 414,714	\$ 1,199,766	\$ 917,030
	Estimated Ending Fund Balance June 30	<u>\$ 1,199,766</u>	<u>\$ 688,239</u>	<u>\$ 10,538</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
Drug Control Fund 619  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues</u>				
<u>Fines, Forfeitures and Penalties</u>				
35110	City Court Fines and Costs	\$ 21,725	\$ 50,000	\$ 21,000
	Total Fines, Forfeitures and Penalties	<u>\$ 21,725</u>	<u>\$ 50,000</u>	<u>\$ 21,000</u>
<u>Other Revenues</u>				
36332	Sale of Equipment - Drug Fund	\$ 111,800	\$ 20,000	\$ 20,000
36340	Confiscations	11,099	40,000	40,000
36350	Insurance Recovery	10,767	-	-
36362	Sale of Vehicles	-	20,000	20,000
36715	Contribution and Donations	-	5,000	5,000
36735	Contribution and Donations - Individuals	-	15,000	-
36940	Sale of Seized Vehicle Fees	-	5,000	5,000
36941	Sale of Vehicles - Confiscations	8,700	15,000	15,000
36942	Sale of Other Contriband	-	10,000	-
	Total Other Revenues	<u>\$ 142,366</u>	<u>\$ 130,000</u>	<u>\$ 105,000</u>
	Total Revenues	<u>\$ 164,090</u>	<u>\$ 180,000</u>	<u>\$ 126,000</u>
<u>Expenditures</u>				
42129	<u>Drug Investigation and Control</u>			
	<u>Personnel</u>			
113	Salaries-Overtime	\$ 60	\$ 2,000	\$ 2,000
141	OASI Employers Share	5	100	153
142	Employee Health Insurance	7	100	100
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	3	100	117
145	Employee Life Insurance	0	25	25
148	Education/Training	4,166	10,000	10,000
	Total Personnel	<u>\$ 4,241</u>	<u>\$ 12,325</u>	<u>\$ 12,395</u>
	<u>Contractual Services</u>			
213	Automobile Licenses & Titles	\$ -	\$ 200	\$ 200
241	Gov.Deals Expense	8,407	3,000	8,000
255	Data Processing Support	2,984	7,000	7,000
261	Repair & Maint - Vehicle	-	1,000	1,000
269	Other Repair and Maintenance Services	-	-	-
299	Misc. Contractual Services	250	3,000	3,000
	Total Contractual Services	<u>\$ 11,641</u>	<u>\$ 14,200</u>	<u>\$ 19,200</u>
	<u>Supplies</u>			
312	Small Items of Equipment	\$ 13,111	\$ 9,000	\$ 9,000
326	Clothing and Uniforms	-	2,500	2,500
329	Other Operating Supplies	8,979	50,000	20,000
331	Gas, Oil, Diesel Fuel	-	1,000	1,000
332	Dog Equipment and Supplies	3,012	6,000	7,000
333	Other Equipment Parts	-	2,500	2,500
	Total Supplies	<u>\$ 25,102</u>	<u>\$ 71,000</u>	<u>\$ 42,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Capital Outlay</u>			
942	General Purpose Machinery and Equipment	\$ -	\$ 1,000	\$ 133,000
943	Drug Vehicle	178,303	120,000	-
	Total Capital Outlay	<u>\$ 178,303</u>	<u>\$ 121,000</u>	<u>\$ 133,000</u>
	Total Expenditures	<u>\$ 219,288</u>	<u>\$ 218,525</u>	<u>\$ 206,595</u>
	Revenue and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ (55,197)	\$ (38,525)	\$ (80,595)
	Estimated Beginning fund Balance July 1	\$ 488,430	\$ 433,233	\$ 335,400
	Estimated Ending Fund Balance June 30	<u>\$ 433,233</u>	<u>\$ 394,708</u>	<u>\$ 254,805</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee

Tourism Fund 130

Statement of Proposed Operations

July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	23-24 Proposed Budget
<u>Revenues</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 134,805	\$ 80,000	\$ 131,000
	Total Local Taxes	<u>\$ 134,805</u>	<u>\$ 80,000</u>	<u>\$ 131,000</u>
<u>Grant Revenue</u>				
31947	Partnership Marketing Program Proceeds	\$ 3,400	\$ -	\$ -
31948	Tourism COOP Grant Revenue	-	-	-
31949	CARES ACT Grant Revenue	-	-	-
36999	Miscellaneous Revenue	-	-	-
37000	Grant Revenue-State of Tennessee	-	-	-
37001	Transfer from General Fund	-	-	-
		<u>\$ 3,400</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 138,205</u>	<u>\$ 80,000</u>	<u>\$ 131,000</u>
<u>Expenditures</u>				
47210	<u>Personnel</u>			
111	Salaries	\$ -	\$ -	\$ -
141	OASI Employers Share	-	-	-
147	Unemployment Insurance	-	-	-
148	Travel	700	2,081	5,000
	Total Personnel	<u>\$ 700</u>	<u>\$ 2,081</u>	<u>\$ 5,000</u>
<u>Contractual Services</u>				
236	Public Relations	\$ -	\$ -	\$ -
236.002	Local Activity Support	11,900	30,500	22,450
236.004	Tourism Promo - Brochures, Flyer, Ads	52,241	55,500	22,450
236.005	Manchester Chamber - Tourism Prom	-	-	27,000
239	South Central TN Tourism Dues	-	-	3,000
240	Hotel/Motel Tax Audit Expense	-	-	-
247	Christmas Lighting and Banners	245	11,819	30,000
	Total Contractual Services	<u>\$ 64,386</u>	<u>\$ 97,819</u>	<u>\$ 104,900</u>
<u>Supplies</u>				
329	Other Operating Supplies	\$ 614	\$ 100	\$ 100
329.001	Signs and Sign Maintenance	-	-	-
329.002	Landscaping, General Prom & Other	1,802	-	-
329.003	Christmas Parade Supplies	-	-	-
329.004	CARES ACT Expenses	-	-	-
	Total Supplies	<u>\$ 2,416</u>	<u>\$ 100</u>	<u>\$ 100</u>
<u>Capital Outlay</u>				
939	Downtown Renovation Project	\$ -	\$ -	\$ -
945	Transfer to Recreation Center	-	-	-
	Transfer to Capital Equipment- Recreation	-	-	-
947	Partnership Marketing Program Grant	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 67,502</u>	<u>\$ 100,000</u>	<u>\$ 110,000</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

City of Manchester, Tennessee  
Tourism Fund 130  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	23-24 Proposed Budget
<u>Transfers</u>				
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 67,502</u>	<u>\$ 100,000</u>	<u>\$ 110,000</u>
	Revenues over (Under) Expenditures	\$ 70,703	\$ (20,000)	\$ 21,000
	Estimated Beginning Fund Balance July 1	\$ 297,079	\$ 367,782	\$ 416,718
	Estimated Ending Fund Balance June 30	<u>\$ 367,782</u>	<u>\$ 347,782</u>	<u>\$ 437,718</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**CAPITAL EQUIPMENT REPLACEMENT FUND 250**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues</u>				
36332	Sale of Equipment-Street	\$ 4,354	\$ -	\$ -
36335	Sale of Equipment-Recreation	3,696	-	-
36961	Transfer from General Fund	871,215	603,886	2,322,000
36965	Transfer from Sanitation			\$ 125,000
Total Revenues		<u>\$ 879,265</u>	<u>\$ 603,886</u>	<u>\$ 2,447,000</u>
<u>Expenditures</u>				
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -
41800-921	Building Improvement/Renovations	-	-	50,000
41800-949	Other Machinery and Equipment	-	20,157	-
42100-943	Vehicles-Police	-	119,986	200,000
42100-949	Other Machinery and Equipment	311,200		
42200-921	Building Improvement/Renovations-Fire	-	-	90,000
42200-943	Vehicles-Fire	-	27,000	-
42200-949	Other Machinery and Equipment-Fire	212,807	27,810	160,000
43100-943	Vehicles-Street	8,500	250,000	-
43100-949	Other Machinery and Equipment	204,361	125,000	125,000
43100-960	Capital Repairs-Street Lights	6,361	100,000	100,000
43200-943	Vehicles-Sanitation	-	-	125,000
43200-949	Other Machinery and Equipment-Sanitation	-	-	-
44420-921	Building Improvement/Renovation-Rec Center	6,075	20,474	550,000
44420-943	Vehicles-Recreation	-	-	
44420-949	Other Machinery and Equipment-Rec Center	46,024	8,819	
44720-921	Building Improvements-Parks	12,501	16,311	
44720-943	Vehicles-Parks	-	-	
44720-949	Other Machinery and Equipment-Parks	529	-	47,000
Total Expenditures		<u>\$ 808,359</u>	<u>\$ 715,557</u>	<u>\$ 1,447,000</u>
Revenues over (Under) Expenditures		\$ 70,906	\$ (111,671)	\$ 1,000,000
Estimated Beginning Fund Balance July 1		\$ 244,266	\$ 315,172	\$ 292,199
Estimated Ending Fund Balance June 30		<u>\$ 315,172</u>	<u>\$ 203,501</u>	<u>\$ 1,292,199</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Debt Service Fund 211**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
<u>Other Revenues</u>				
36101	Interest Earnings	\$ 17,367	\$ 20,000	\$ 20,000
36220	Lease of Property	-	23,500	23,500
	Total Other Revenues	<u>\$ 17,367</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>
	Total Revenues	<u>\$ 17,367</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>
<u>Other Sources</u>				
36961	Transfer from General Fund	\$ 1,388,200	\$ 1,397,550	\$ -
36962	Transfer from General Fund-Leave	300,000	300,000	200,000
36963	Transfer from Recreation Fund-Leave	25,000	25,000	20,000
36965	Transfer from Sanitation	-	-	-
36968	Transfer from Recreation	20,343	35,000	20,052
	Total Other Sources	<u>\$ 1,733,543</u>	<u>\$ 1,757,550</u>	<u>\$ 240,052</u>
	Total Revenue and Other Sources	<u>\$ 1,750,910</u>	<u>\$ 1,801,050</u>	<u>\$ 283,552</u>
<u>Expenditures</u>				
49000	<u>Debt Service</u>			
610	Principal on Bonds	\$ 855,000	\$ 890,000	\$ 920,000
640	Interest on Bonds	533,200	507,550	480,850
660	Rec Center Lease	20,343	35,000	20,052
690	Other Debt Service-Principal	-	-	-
691	Other Debt Service-Interest	-	-	-
691.006	Accumulated Leave Payout-City	136,996	300,000	200,000
691.007	Accumulated Leave Payout-Recreation	75,974	25,000	20,000
	Total General Government Debt Service	<u>\$ 1,621,514</u>	<u>\$ 1,757,550</u>	<u>\$ 1,640,902</u>
49000	<u>Expenditures</u>			
692	Bank Service Charges	\$ 2,000	\$ 2,500	\$ 2,500
	Total Service Charges	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,623,514</u>	<u>\$ 1,760,050</u>	<u>\$ 1,643,402</u>
	Revenues and Other Sources Over (Under)	\$ 127,397	\$ 41,000	\$ (1,359,850)
	Estimated Ending Fund Balance July 1	\$ 2,762,359	\$ 2,930,756	\$ 3,057,235
	Estimated Ending Fund Balance June 30	<u>\$ 2,889,756</u>	<u>\$ 2,971,756</u>	<u>\$ 1,697,385</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Revenues</u>			
	<u>Other Revenues</u>			
36101	Interest Earnings			
36330	Sale of Equipment/Vehicles	-	3,000	-
36530	Loss on Disposal of Fixed Assets	-		
36950	Bad Debts Collections	163	1,000	1,000
	Total Other Revenues	\$ 163	\$ 104,000	\$ 1,000
	<u>Water &amp; Sewer Revenue</u>			
37111	Inside Res/Metered Water Sales	\$ 924,761	\$ 910,000	\$ 1,078,140
37112	Inside Comm/Metered Water Sales	549,962	587,600	678,300
37113	Inside Ind/Metered Water Sales	198,552	208,000	242,760
37114	Outside Res/Metered Water Sales	864,440	899,600	1,064,455
37115	Outside Comm/Metered Water Sales	135,616	156,000	172,550
37116	Outside Ind/Metered Water Sales	441,711	447,200	532,168
37117	Unbilled Water	-	800	800
37119	Other Metered Water Sales	10		-
37121	Ready To Serve	1,577	2,500	2,500
37131	Sprinkler Syst/Fire Protection	65,009	65,000	65,000
37141	Sales to Hillsville	556,867	590,000	639,000
37191	Forfeited Discounts/Penalties	102,098	122,000	98,000
37193	Water Service Calls	61,360	60,000	60,000
37196	Water Tap Fees	126,538	100,000	130,000
37199	Miscellaneous-Water	56,942	32,000	50,000
37211	Sewer Chg/Inside Residential	1,069,853	1,092,000	1,299,480
37212	Sewer Chg/Inside Commercial	652,755	676,000	804,440
37213	Sewer Chg/Inside Industrial	274,032	291,200	291,788
37214	Sewer Chg/Outside Residential	4,341	6,250	6,250
37215	Sewer Chg/Outside Commercial	85,504	106,600	110,000
37216	Sewer Chg/Outside Industrial	423,552	504,400	500,000
37241	Hillsville Sewer-Unbilled	30,958	15,600	60,000
37295	Pretreatment Fees	62,770	57,000	57,000
37296	Sewer Tap Fees	28,000	25,000	15,000
37297	Single Family Capacity			5,000
37298	Hotel/Motel Capacity			25,000
37299	Commercial/Industrial Capacity			10,000
	Total Other Revenues	\$ 6,717,208	\$ 6,954,750	\$ 7,997,631
	Total Revenues	\$ 6,717,371	\$ 7,058,750	\$ 7,998,631

**City of Manchester, Tennessee**  
**Annual Budget**  
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**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	<u>Expenses</u>			
52113	<u>Purification</u>			
	<u>Contractual Services</u>			
241	Electric	\$ 79,597	\$ 65,000	\$ 65,000
245	Telephone and Telegraph	19,079	25,000	500
	Total Contractual Services	<u>\$ 98,676</u>	<u>\$ 90,000</u>	<u>\$ 65,500</u>
	<u>Supplies</u>			
353	Water Purchased for Resale	\$ 1,336,707	\$ 1,360,000	\$ 1,680,000
	Total Supplies	<u>\$ 1,336,707</u>	<u>\$ 1,360,000</u>	<u>\$ 1,680,000</u>
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ 760,905	\$ 800,000	\$ 800,000
	Total Fixed Charges	<u>\$ 760,905</u>	<u>\$ 800,000</u>	<u>\$ 800,000</u>
	Total Purification	<u>\$ 2,196,287</u>	<u>\$ 2,250,000</u>	<u>\$ 2,545,500</u>
52115	<u>Shop and Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,026,385	\$ 1,200,000	\$ 1,182,500
113	Salaries - Overtime	119,976	110,000	110,000
130	Accrued Benefits	24,661	31,500	30,000
141	OASI Employers Share	82,926	102,625	101,171
142	Employee Health Insurance	205,063	220,000	220,000
143	Retirement - ING	15,712	21,205	20,000
143.001	Retirement - TCRS	45,903	75,392	77,499
145	Employee Life Insurance	647	1,000	1,000
146	Worker's Compensation	12,269	45,000	45,000
147	Unemployment Insurance	592	1,000	1,000
148	Education/Training/Travel/ Lodging	6,625	8,000	8,000
149	Other Employee Benefits	-	-	-
	Total Personnel	<u>\$ 1,540,759</u>	<u>\$ 1,815,722</u>	<u>\$ 1,796,170</u>
	<u>Contractual Services</u>			
241	Electric	\$ 6,914	\$ 7,400	\$ 7,400
245	Telephone and Telegraph	3,865	6,000	6,000
249	Other Utility Services	343	1,000	1,000
254	Architectural/Engineering Services	13,160	12,000	12,000
259	Other Professional Services	21,657	20,000	20,000
261	Repair & Maintenance - Motor Vehicles	26,120	32,500	32,500
262	Repair & Maintenance - Other Machinery	41,368	43,500	43,500
265	Repair & Maintenance - Grounds	786	2,500	2,000
266	Repair & Maintenance - Buildings	1,373	4,000	3,500
269.1	Repair & Maintenance - Water Lines	205,883	215,000	215,000

**City of Manchester, Tennessee**  
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**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022	2022-2023	2023-2024
		Audited	Estimated Budget	Proposed Budget
269.2	Repair & Maintenance - Sewer Lines	28,348	35,500	35,500
269.3	Technical/Radio Equipment Upgrades	23,687	25,000	25,000
	Total Contractual Services	\$ 373,505	\$ 404,400	\$ 403,400
	<u>Supplies</u>			
312	Small items of Equipment	\$ 8,438	\$ 3,000	\$ 3,800
324	Household & Janitorial Supplies	1,751	2,000	2,000
326	Clothing and Uniforms	22,463	25,000	25,000
328	Educational Supplies	317	250	250
329	Other Operating Supplies	7,497	6,000	7,000
331	Gas, Oil, Diesel Fuel and Grease	53,509	65,000	65,000
338	Repair Parts - Water/Sewer Lines	-	-	-
	Total Supplies	\$ 93,974	\$ 101,250	\$ 103,050
	<u>Fixed Charges</u>			
511	General Liability Insurance	\$ 12,000	\$ 14,575	\$ 14,575
533	Machinery and Equipment - Copier	-	3,500	-
541	Provision for Depreciation	52,334	60,000	60,000
564	State-Annual Maintenance	15,664	14,000	14,000
	Total Fixed Charges	\$ 79,998	\$ 92,075	\$ 88,575
	Total Shop and Maintenance	\$ 2,088,236	\$ 2,413,447	\$ 2,391,195
52116	<u>Customer Accounts &amp; Collections</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 162,305	\$ 170,100	\$ 178,000
113	Salaries - Overtime	551	2,100	2,200
130	Accrued Benefits	5,569	2,730	2,600
141	OASI Employers Share	11,539	13,437	13,984
142	Employee Insurance	42,408	45,000	45,000
143	Retirement - ING	6,158	6,367	6,200
143.001	Retirement - TCRS	12,709	10,251	10,712
145	Death Benefit Plans	116	200	200
146	Worker's Compensation	173	3,000	3,000
147	Unemployment Insurance	96	200	200
148	Education	-	1,200	2,000
	Total Personnel	\$ 241,624	\$ 254,585	\$ 264,096
	<u>Contractual Services</u>			
211	Postage	\$ 34,755	\$ 35,000	\$ 39,000
221	Printing, Duplicating, and Typing	9,394	15,000	7,000
231	Publication Formal/Legal Notices	163	1,200	1,000
235	Membership, Registration and Tuition	3,144	9,500	9,500
239	Dues and Subscriptions	-	-	-

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**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
245	Telephone and Telegraph	254	400	400
249	Other Utility Services	9,450	6,200	7,000
252	Legal Services	-	50,000	50,000
253	Accounting/Auditing Services	5,790	6,500	6,500
254	Architectural/Engineering Services	-	-	-
255	Data Processing Support	9,959	17,500	17,500
256	Consultant's Services	-	-	-
259	Other Professional Services	-	1,000	1,000
263	Repair and Maintenance - Furniture	-	1,000	1,000
267	Repair and Maintenance - Computer Equip	4,412	5,000	2,000
	<b>Total Contractual Services</b>	<b>\$ 77,322</b>	<b>\$ 148,300</b>	<b>\$ 141,900</b>
	<b><u>Supplies</u></b>			
311	Office Supplies	\$ 3,850	\$ 5,500	\$ 5,500
312	Small Items of Equipment	519	6,000	4,000
319	Other Supplies and Materials	-	750	750
324	Household & Janitorial Supplies	-	850	850
326	Clothing and Uniforms	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	11,046	13,000	13,000
	<b>Total Supplies</b>	<b>\$ 15,416</b>	<b>\$ 26,100</b>	<b>\$ 24,100</b>
	<b><u>Fixed Charges</u></b>			
511	General Liability Insurance	\$ 2,000	\$ 2,000	\$ 2,000
512	Professional Liability/Surety Bond	100	325	325
521	Building Insurance	500	500	500
522	Vehicle Insurance	7,000	7,000	7,000
533	Machinery & Equip-Copier	-	500	500
541	Provision for Depreciation	5,980	6,000	6,000
	<b>Total Fixed Charges</b>	<b>\$ 15,580</b>	<b>\$ 16,325</b>	<b>\$ 16,325</b>
	<b><u>Debt Service</u></b>			
693	Amortization of Bond Premium	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	-	-	-
	<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b><u>Grants, Contributions and Other</u></b>			
741	Bad Debt Expense	\$ 5,894	\$ 9,000	\$ 9,000
	<b>Total Grants, Contributions and Other</b>	<b>\$ 5,894</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>
	<b><u>Capital Outlay</u></b>			
913	Land Rights & Easements	\$ -	\$ 400	\$ 400
943	Water Vehicles	-	-	-
947	Office Machinery and Equipment	-	1,000	1,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>
	<b>Total Customer Accounts and Collections</b>	<b>\$ 355,836</b>	<b>\$ 455,710</b>	<b>\$ 456,821</b>

**City of Manchester, Tennessee**  
**Annual Budget**  
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City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
52213	<u>Sewer Treatment and Disposal</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 91,734	\$ 153,390	\$ 165,000
113	Salaries - Overtime	35,625	25,000	27,500
130	Accrued Benefits	8,751	-	-
141	OASI Employers Share	9,036	12,500	14,726
142	Employee Health Insurance	31,193	36,500	36,500
143	Retirement - ING	265	-	-
143.001	Retirement - TCRS	20,943	10,026	11,281
145	Employee Life Insurance	57	100	100
146	Worker's Compensation Insurance	2,249	5,500	5,500
147	Unemployment Insurance	51	200	200
148	Education and Training	639	4,500	4,500
	<b>Total Personnel</b>	<b>\$ 200,543</b>	<b>\$ 247,716</b>	<b>\$ 265,307</b>
	<u>Contractual Services</u>			
239	Dues and Subscriptions	-	-	-
241	Electric	335,574	315,000	315,000
245	Telephone	926	1,200	1,200
262	Repair & Maint - Other Machinery	110,342	120,000	120,000
	<b>Total Contractual Services</b>	<b>\$ 446,842</b>	<b>\$ 436,200</b>	<b>\$ 436,200</b>
	<u>Supplies</u>			
312	Small Items of Equipment	23,496	35,000	35,000
322	Chemical, Lab and Medical Supplies	44,006	45,000	45,000
326	Clothing and Uniforms	88	-	-
329	Other Operating Supplies	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	48,005	40,000	40,000
362	Wastewater Pretreatment	25,891	45,000	45,000
	<b>Total Supplies</b>	<b>\$ 141,485</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>
	<u>Fixed Charges</u>			
511	General Liability Insurance - Sewer	17,494	20,000	20,000
541	Provision for Depreciation	798,216	1,120,000	1,120,000
564	State-Annual Maintenance Fee	10,800	14,000	14,000
566	State Sanitary Survey Fees	1,860	2,000	2,000
	<b>Total Fixed Charges</b>	<b>\$ 828,370</b>	<b>\$ 1,156,000</b>	<b>\$ 1,156,000</b>
	<u>Capital Outlay</u>			
943	Sewer Vehicles	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Sewer Treatment and Disposal</b>	<b>\$ 1,617,240</b>	<b>\$ 2,004,916</b>	<b>\$ 2,022,507</b>

**City of Manchester, Tennessee**  
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City of Manchester, Tennessee  
Water and Sewer Fund 413  
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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
52218	<u>Mechanical Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 56,494	\$ 48,300	\$ 50,600
113	Salaries - Overtime	52,380	26,250	27,500
130	Accrued Benefits	796	6,154	6,447
141	OASI Employers Share	8,304	4,754	6,468
142	Employee Health Insurance	5,844	6,100	6,100
143.001	Retirement - TCRS	16,942	2,513	4,954
145	Employee Life Insurance	28	50	50
146	Worker's Compensation	1,018	1,600	1,600
147	Unemployment Insurance	48	100	100
	Total Personnel	<u>\$ 141,854</u>	<u>\$ 95,821</u>	<u>\$ 103,819</u>
	<u>Contractual Services</u>			
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	-
329	Other Operating Supplies	2,504	2,500	3,000
331	Gas, Oil, Diesel Fuel and Grease	5,136	3,500	3,500
	Total Contractual Services	<u>\$ 7,639</u>	<u>\$ 6,000</u>	<u>\$ 6,500</u>
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ 3,029	\$ 3,200	\$ 3,200
	Total Fixed Charges	<u>\$ 3,029</u>	<u>\$ 3,200</u>	<u>\$ 3,200</u>
	Total Mechanical Maintenance	<u>\$ 152,522</u>	<u>\$ 105,021</u>	<u>\$ 113,519</u>
	Total Expenses	<u>\$ 6,410,120</u>	<u>\$ 7,229,093</u>	<u>\$ 7,529,542</u>
	Operating Income/(Loss)	<u>\$ 307,251</u>	<u>\$ (170,343)</u>	<u>\$ 469,089</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
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**City of Manchester, Tennessee**  
**Water and Sewer Fund 413**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
	Non-Operating Revenue(Expenses)			
33432	ARP Funds Revenue		\$ -	\$ -
33433	TDECARP Funds Revenue		-	1,647,819
33499	State CARES ACT- COVID19 Reimb	-	-	-
33700	Coffee County Industrial Park	17,400	17,400	34,800
36101	Interest Earnings	\$ 12,551	\$ 33,000	\$ 33,000
36350	Insurance Recoveries	-		
36978	AT & T Rental Revenue	-	16,500	16,500
36980	Other Revenues	-		
49100-664	USDA Loan Interest-Water Tank	(680)	(9,000)	-
49100-665	USDA Loan Interest	(2,836)	(35,000)	-
49100-691	Bank Service Charges	(300)	(2,000)	(800)
36999	Donated Infrastructure	-	(100,000)	100,000
49100-700	Bond Issuance Costs	(99,950)	-	-
49100-630	Bond Interest	\$ (203,324)	(317,000)	(234,713)
	Total Total Non-Operating Revenue/(Expense)	\$ (277,139)	\$ (396,100)	\$ 1,596,606
	Change in Net Position	\$ 30,112	\$ (566,443)	\$ 2,065,695
	Beginning Net Position	\$ 24,638,989	\$ 24,638,989	\$ 26,153,145
	Ending Net Position	\$ 24,669,101	\$ 24,072,546	\$ 28,218,841
	Change in Regulatory Net Position			
	Change in Net Position	\$ 30,112	\$ (566,443)	\$ 2,065,695
33432	ARP Funds Revenue	-	-	-
33433	TDECARP Funds Revenue	-	-	(1,647,819)
33499	State CARES ACT- COVID19 Reimb	-	-	-
33700	Coffee County Industrial Park	(17,400)	(17,400)	(34,800)
36999	Donated Infrastructure	-	100,000	(100,000)
	Statutory Change in Net Position	12,712	(483,843)	283,076
	Change in Net Position	\$ 30,112	\$ (566,443)	\$ 2,065,695
	Depreciation	1,620,464	1,989,200	1,989,200
52115-943	Vehicles	(12)	26,000	\$ (115,000)
52115-944	ARP Fund Project		258,333	(3,016,790)
52115-945	TDEC ARP Grant			(2,059,774)
52115-946	ARC Grant Expenditures		3,108	-
52115-947	Hwy 55 Water Main Relocation			(1,600,000)
36999	Donated Infrastructure	-	100,000	(100,000)
49100-700	Bond Issuance Costs	99,950	-	-
	Change in Cash Basis	1,750,514	1,810,197	(2,836,669)

**City of Manchester, Tennessee**  
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**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2023 thru June 30, 2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Local Taxes</u>				
40110	Current Property Taxes	2,876,917 \$	2,349,210	2,349,210
40120	Trustee's Collections-Prior Year	46,468	75,000	75,000
	Bankruptcy	1,480	500	500
40130	Cir Clk/Master-Prior Year	17,850	31,000	31,000
40140	Interest & Penalty	15,867	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	163	150	150
40162	Payments-Utilities	8,085	2,200	2,200
40163	Payments in lieu of taxes - Other	50,881	700	700
40210	Local Option Sales Tax	2,610,467	1,730,350	1,730,350
40275	Mixed Drink Tax		2,000	2,000
40350	Telecommunications		600	600
	Total Local Taxes	5,628,178 \$	4,216,710 \$	4,216,710
<u>Licenses and Permits</u>				
41110	Marriage Licenses	721 \$	650 \$	650
	Total Licenses and Permits	721 \$	650 \$	650
<u>Charges for Current Services</u>				
43511	Tuition - Regular Day Students	19,150 \$	22,000	22,000
43570	Receipts from Individual Schools			
43581	Community Services - E.S.P.	22,957	16,857	29,229
43583	TBI Criminal Background Fee			
	Total Charges for Current Services	42,107 \$	38,857 \$	51,229
<u>Other Local Revenues</u>				
44110	Interest Income	3,300 \$	4,000	4,000
44120	Lease/Rentals	-3,060		
44170	Miscellaneous Refunds	47,938	20,000	20,000
44560	Damages Recovered from Indv.	303	500	500
44570	Cont. & Gifts	8,205	34,857	5,000
44590	Other	13,500	5,500	
	Total Other Local Revenues	70,186 \$	64,857 \$	29,500
<u>State Education Funds</u>				
46511	Basic Education Program	8,198,828 \$	8,434,000	10,076,394
46515	Early Childhood Ed. Program	277,974	280,297	280,297
46590	Other State Ed. Funds - Safe Schools	2,148	32,230	
46590	Other State Education Funds CSH	81,000	81,000	
46590	Other State Education FundsFRC	59,066	59,223	
46590	Other State Education Funds Summer	356,615	399,496	
46590	Other State Education Funds	30,420		
46590	Leaps Grant	655,025	1,077,656	
46610	Regular Career Ladder	20,345	32,000	32,000
	Total State Education Funds	9,681,421 \$	10,395,902 \$	10,388,691

**City of Manchester, Tennessee**  
**Annual Budget**  
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**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Other State Revenues</u>				
46840	Alcoholic Beverage Tax	2,096	\$ 1,000	\$ 1,000
46980	Other State Grants	31,987		
	Total Other State Revenues	<u>\$ 34,083</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<u>Federal Government</u>				
47111	Food Service	29,348		
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		-	
47990	TAP Grant		-	
	Total Federal Government	<u>\$ 29,348</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 15,486,044</u>	<u>\$ 14,717,976</u>	<u>\$ 14,687,780</u>
<u>Other Sources</u>				
49700	Insurance Recovery		\$ -	
49800	Transfer from Fed. Ind. Costs		-	
49810	City General Fund Transfers	1,728,437	1,858,467	1,858,467
	Request for Liquor by Drink Tax from City			
	Total Other Sources	<u>1,728,437</u>	<u>\$ 1,858,467</u>	<u>\$ 1,858,467</u>
	Total Revenues and Other Sources	<u>17,214,481</u>	<u>\$ 16,576,443</u>	<u>\$ 16,546,247</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2023 thru June 30,2024**

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Expenditures and Other Uses</u>				
71000	<u>Instructional Expenditures</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	4,965,018 \$	5,354,970	5,649,995
116	Teachers-TAP Performance		133,310	143,030
116	Teachers-Summer Learning	13,253	16,000	16,000
116	Teachers-Bridge			
116	Teachers-Instructional Coaches	563	5,000	5,000
117	Career Ladder Program	121,362	131,132	173,999
127	Extended Career Ladder	167,122	184,279	206,291
128	Homebound	163,954	156,000	
162	Clerical Personnel	60,259	87,335	95,000
163	Educational Assistants	5,457	228,000	100,000
188	Bonus Payments	70,698	75,000	75,000
189	Other Salaries	322,370	366,683	389,938
189	Other Salaries & Wages	476,259	506,805	500,000
195	Certified Substitute Teachers	3,925	5,502	3,600
198	Non-Cert. Substitute Teachers	911,751	998,858	1,030,300
201	Social Security	43,918	50,224	45,206
204	State Retirement	2,295	7,200	7,000
203	Life Insurance	5,977	7,000	6,500
207	Medical Insurance	75,287	86,042	91,196
208	Dental Insurance	44,624	60,700	60,000
210	Unemployment Compensation	43,444	51,000	52,000
299	Other Fringe Benefits	95,508	72,000	75,000
336	Maintenance/repair of Equipment	120,521	125,000	125,000
399	Other Contracted Services			
429	Instructional Supplies	12,149	25,000	25,000
430	Textbooks-Electronic	4,880	55,000	115,000
499	Other Supplies/Materials-SAFE		32,230	32,000
499	Other Supplies/Materials	58,765	3,000	3,000
599	Other Charges	-43	12,792	
722	Instructional Equipment		1,000	1,000
	Total Regular Instruction Program	<u>7,789,316 \$</u>	<u>8,837,062 \$</u>	<u>9,026,055</u>
71150	<u>Alternative Instruction Program</u>			
116	Teachers	25,312 \$	28,687	30,498
201	Social Security	1,349	1,497	1,891
204	State Retirement	2,607	2,537	2,440
206	Life Insurance	18	36	36
207	Medical Insurance	6,241	6,940	7,324
208	Dental Insurance	228	246	243
210	Unemployment Compensation	21	100	100
212	Employer Medicare	316	357	442
299	Other Fringe Benefits	250	250	250
	Total Alternative Instruction Program	<u>\$ 36,342 \$</u>	<u>40,650 \$</u>	<u>43,224</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
71200	<u>Special Education Program</u>			
116	Teachers	725,557	\$ 765,199	816,725
117	Career Ladder Program			
127	Career Ladder - Ext. Contracts			
128	Homebound Teachers			
163	Educational Assistants	172,465	203,407	259,460
171	Speech Pathologist	151,392	159,396	112,468
188	Bonus Payments			
189	Other Salaries			
195	Certified Substitute Teachers	14,515	31,000	25,000
201	Social Security	60,332	70,061	73,697
204	State Retirement	68,510	92,983	92,498
206	Life Insurance	768	800	800
207	Medical Insurance	244,458	261,184	259,418
208	Dental Insurance	8,342	9,051	8,774
210	Unemployment Compensation	615	1,300	1,300
211	Local Retirement	361	2,000	
212	Employer Medicare Liability	14,204	16,386	17,236
217	Retirement-Hybrid	4,297	7,300	7,200
299	Other Fringe Benefits	8,083	8,650	8,650
336	Maintenance & Repair of Equip.			
399	Other Contracted Services			
429	Instructional Supplies	7,355	6,000	6,000
449	Textbooks			
499	Other Supplies/Materials	850	3,000	3,000
599	Other Charges	785	3,000	3,000
725	Special Ed. Equipment			
	Total Special Education Program	<u>\$ 1,482,889</u>	<u>\$ 1,640,717</u>	<u>\$ 1,695,226</u>
71400	<u>Student Body Education Program</u>			
499	Other Supplies and Materials	\$ -	\$ -	
599	Other Charges	-	2,000	2,000
	Total Student Body Education Program	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
	Total Instructional Expenditures	<u>\$ 9,308,547</u>	<u>\$ 10,520,429</u>	<u>\$ 10,766,505</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	84,918 \$	90,097	97,451
117	Career Ladder Program	2,000	2,000	2,000
121	Data Processing Personnel			
127	Extended Career Ladder			
162	Clerical Personnel	7,920	20,000	
201	Social Security	5,832	6,865	6,166
204	State Retirement	9,160	9,453	8,951
206	Life Insurance	36	36	36
207	Medical Insurance	7,248	7,830	8,828
208	Dental Insurance	454	495	541
210	Unemployment Compensation	22	100	100
211	Local Retirement	92	200	
212	Employer Medicare Liability	1,375	1,731	1,443
299	Other Fringe Benefits	500	500	500
336	Maintenance/repair of Equipment			
355	Travel	1,403	3,000	3,000
399	Contracted Services		14,000	14,000
499	Other Supplies/Materials	95,598	3,000	3,000
524	In-service Staff Dev.	1,494	2,000	2,000
	Total Attendance	218,052 \$	161,307 \$	148,016
72120	<u>Health Services</u>			
105	Supervisor/Director-CSH	49,449 \$	51,951	55,598
131	Medical Personnel	137,575	144,703	154,309
201	Social Security	10,618	8,786	9,567
201	Social Security CSH		2,791	3,448
	State Retirement	7,221	9,920	10,802
204	State Retirement CSH		2,920	
206	Life Insurance	143	143	143
206	Life Insurance CSH		40	36
207	Medical Insurance	32,159	22,000	20,000
207	Medical Insurance CSH		11,823	
208	Dental Insurance	1,812	1,500	1,500
208	Dental Insurance CSH		454	
210	Unemployment	83	400	400
210	Unemployment CSH		100	50
211	Local Retirement	3,427	3,700	3,850
212	Employer Medicare	2,483	2,055	2,238
212	Employer Medicare CSH		653	806
355	Travel/CSH		10	
499	Other Supplies & Materials/CSH		8,054	5,000
499	Other Supplies & Materials	12,097	3,000	3,000
524	In-service Staff Dev./CSH		2,204	3,000
524	In-service Staff Dev.			1,000
	Total Health Services	257,067 \$	277,207 \$	274,747

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
72130	<u>Other Student Support</u>			
117	Career Ladder Program	\$ -	\$ -	\$ -
123	Guidance Personnel	114,398	178,380	190,364
127	Extended Career Ladder			
130	Social Workers		63,201	69,352
138	Pupil Personnel			
188	Bonus Payments			
189	Other Salaries	500	515	
201	Social Security	6,412	14,793	16,103
204	State Retirement	11,835	20,734	23,375
206	Life Insurance	72	110	136
207	Medical Insurance	24,179	50,000	50,100
208	Dental Insurance	910	2,000	2,000
210	Unemployment Compensation	42	150	150
212	Employer Medicare Liability	1,500	3,535	3,766
299	Other Fringe Benefits	950	2,000	2,000
309	Contracts with Govt Agency	0	133,500	146,850
322	Evaluation and Testing		1,200	1,200
355	Travel	442	1,000	1,000
399	Other Contracted Services			
499	Other Supplies & Materials	60	3,500	1,000
599	Other Charges	23	-	
	Total Other Student Support	\$ 161,323	\$ 474,618	\$ 507,396
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director		\$ 21,046	\$ 27,000
117	Career Ladder Program		-	
127	Extended Career Ladder Program		-	
129	Librarians	179,219	190,926	201,864
201	Social Security	10,205	12,223	14,190
204	State Retirement	18,460	18,405	20,598
206	Life Insurance	108	108	126
207	Medical Insurance	93,524	70,850	39,100
207	Medical Insurance-Retirees		90,000	90,000
208	Dental Insurance	1,365	3,062	1,706
210	Unemployment Compensation	55	200	250
212	Employer Medicare Liability	2,387	2,714	3,319
299	Other Fringe Benefits	1,500	1,650	2,000
355	Travel	592	5,000	5,000
399	Other Contracted Services			
432	Library Books/Media		6,000	6,000
499	Other Supplies & Materials	497	1,000	1,000
524	In-service/Staff Development		15,000	15,000
599	Other Charges	16,085		
	Total Regular Instruction Program	\$ 323,997	\$ 438,184	\$ 427,153

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
72220	<u>Special Education Program</u>			
105	Supervisor/Director	73,262 \$	81,053	79,231
124	Psychological Personnel	58,975	58,563	67,034
162	Clerical Personnel	11,801	25,000	25,000
201	Social Security	8,722	10,157	10,619
204	State Retirement	13,620	12,064	15,414
206	Life Insurance	72	70	70
207	Medical Insurance	17,777	22,400	22,000
208	Dental Insurance	910	984	998
210	Unemployment Compensation	55	100	100
212	Employer Medicare Liability	2,040	2,376	2,484
299	Other Fringe Benefits	1,000	1,000	1,000
336	Maintenance/repair of Equipment		400	400
355	Travel	123	3,000	3,000
399	Other Contracted Services	72,074	73,000	73,000
499	Other Supplies & Materials	32,467	1,000	1,000
524	In-service/Staff Development	2,264	4,000	4,000
	Total Special Education Program	295,162 \$	295,167 \$	305,350
72250	<u>Technology</u>			
105	Director of Technology	78,838 \$	86,204	96,042
188	Bonus Payments			
189	Other Salaries and Wages	81,279	87,137	92,701
201	Social Security	9,032	10,314	11,702
204	State Retirement	12,371	13,017	14,383
206	Life Insurance	108	108	108
207	Medical Insurance	33,407	36,080	37,078
208	Dental Insurance	1,363	1,480	1,279
210	Unemployment Compensation	63	120	120
212	Employer Medicare	2,112	2,412	2,737
299	Other Fringe Benefits	500	500	500
307	Communication	848	6,000	6,000
336	Main/Repair Tech Equipment	45,775	60,000	60,000
336	Main/Repair Tech Equipment/DPP		8,500	8,500
350	Internet Connectivity		36,060	
355	Travel		3,000	3,000
399	Other Contracted Services/DPP	20,306	7,000	7,000
399	Other Contracted Services		4,000	4,000
451	Uniforms	427	600	600
470	Wiring		3,000	3,000
471	Software	57,833	70,000	70,000
499	Other Supplies	39,435	15,000	15,000
524	Inservice Staff Dev		4,200	4,200
722	Equipment/DPP		112,000	134,965
722	Equipment-Technology	132,273	75,000	75,000
	Total Technology	515,970 \$	641,732 \$	647,915

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
72310	<u>Board of Education</u>			
118	Secretary to Board	5,000	\$ 5,150	5,408
201	Social Security	310	320	335
207	Medical Insurance	-1		
208	Dental Insurance	-2		
210	Unemployment Compensation	-3	5	5
211	Local Retirement	350	361	378
212	Employer Medicare Liability	72	75	78
305	Audit Services	18,300	25,000	25,000
320	Dues and Membership	10,646	8,500	8,500
331	Legal Services	4,190	25,000	25,000
355	Travel	6,025	15,000	20,000
451	Uniforms		400	500
506	Liability Insurance	24,400	28,000	33,000
508	Premiums on Surety Bonds		775	775
510	Trustee's Commission	83,816	96,000	85,000
513	Worker's Compensation	81,746	85,000	85,000
524	In-service Staff Development	14,910	20,000	25,000
533	Criminal Investigation Fees		300	300
534	Refund to Applicants-Investigation Fees	281	3,000	3,000
599	Other Charges	4,449	8,000	8,000
701	Admin Equipment			7,000
	Total Board of Education	254,489	\$ 320,886	\$ 332,279
72320	<u>Office of the Superintendent</u>			
101	Director of Schools	124,551	\$ 145,299	143,463
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary	55,515	58,381	63,500
189	Other Salaries-Sick		1,700	
201	Social Security	10,980	12,924	12,894
204	State Retirement	12,932	13,142	16,002
206	Life Insurance	72	72	72
207	Medical Insurance	17,255	17,988	18,591
208	Dental Insurance	911	950	957
210	Unemployment Compensation	45	100	100
211	Local Retirement	3,886	4,281	4,287
212	Employer Medicare Liability	2,568	3,019	3,015
299	Other Fringe Benefits	500	500	500
307	Communication	13,705	12,500	13,000
320	Dues and Membership	8,000	5,000	5,000
348	Postal Charges	5,167	5,000	5,000
355	Travel	12,957	12,000	15,000
435	Office Supplies	497	2,000	2,000
599	Other Charges	2,324	3,500	3,500
701	Administration Equipment			
	Total Office of the Superintendent	272,865	299,356	\$ 307,881

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
72410	<u>Office of the Principal</u>			
104	Principals	230,325 \$	300,401	271,315
117	Career Ladder Program	1,000	2,000	1,000
127	Extended Career Ladder			
139	Assistant Principal	186,933	208,268	234,060
161	Secretaries	108,528	116,139	134,394
188	Bonus Payments			
189	Other Salaries-Sick	500	500	500
201	Social Security	30,066	36,856	39,759
201	Social Security-TAP			
204	State Retirement	44,403	49,604	53,102
206	Life Insurance	322	300	300
207	Medical Insurance	91,865	101,355	107,427
208	Dental Insurance	4,034	4,360	4,380
210	Unemployment Compensation	208	400	400
211	Local Retirement	5,483	7,900	6,000
212	Employer Medicare Liability	7,032	8,620	9,298
299	Other Fringe Benefits	2,973	3,300	3,000
355	Travel		2,500	2,500
399	Other Contracted Services		500	500
435	Office Supplies	958	1,500	1,500
499	Other Supplies & Materials			
524	In-service/Staff Development	85	1,200	1,200
599	Other Charges			
701	Administration Equipment			
	Total Office of the Principal	714,715 \$	845,703 \$	870,635
72510	<u>Fiscal Services</u>			
119	Accountants/Bookkeepers	67,638 \$	74,468	54,192
122	Purchasing Personnel			78,550
189	Other Salaries	143,596	167,129	70,507
189	Other Salaries-Sick			62,003
201	Social Security	12,187	14,062	16,445
204	State Retirement	11,059	15,873	18,539
206	Life Insurance	144	145	144
207	Medical Insurance	40,605	43,854	45,176
208	Dental Insurance	1,818	1,964	1,500
210	Unemployment Compensation	83	200	200
212	Employer Medicare Liability	2,850	3,289	3,846
355	Travel	656	1,500	3,300
399	Other Contracted Services	55,121	50,000	50,000
499	Other Materials & Supplies	8,795	3,000	4,000
524	In-service/Staff Development	3,774	5,000	5,000
599	Other Charges			
701	Administration Equipment	280	2,000	2,000
	Total Fiscal Services	348,606 \$	382,484 \$	415,402

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	232,729	\$ 309,835	424,550
188	Bonus Payments			
189	Other Salaries-Sick			
201	Social Security	13,421	19,210	26,322
204	State Retirement	12,118	21,687	29,719
206	Life Insurance	273	320	340
207	Medical Insurance	67,978	75,835	80,564
208	Dental Insurance	3,447	4,080	4,403
210	Unemployment Compensation	217	400	400
211	Local Retirement			
212	Employer Medicare	3,139	4,493	6,156
329	Laundry Service/Uniforms	12,508	16,000	5,000
336	Maintenance/repair of Equipment		320	320
359	Disposal Fee	37,537	41,000	43,000
399	Contracted Services	23,589		
410	Custodial Supplies	61,150	48,000	53,000
415	Electricity	309,666	350,000	350,000
434	Natural Gas	22,172	28,000	37,000
451	Uniforms		2,000	2,000
454	Water/Sewer	36,740	36,000	38,000
499	Other Supplies and Materials		550	550
501	Boiler Insurance		2,000	2,000
502	Building and Contents Insurance	48,279	49,000	49,000
599	Other Charges		25,000	25,000
720	Plant Operation Equipment		6,000	8,500
	Total Operation of Plant	884,963	\$ 1,039,730	\$ 1,185,824
72620	<u>Maintenance of Plant</u>			
105	Supervisor		\$ 5,900	
167	Maintenance Personnel	215,131	229,485	237,173
188	Bonus Payments			
189	Other Salaries-Sick			
201	Social Security	12,595	14,229	14,705
204	State Retirement	10,938	16,064	16,602
206	Life Insurance	141	150	150
207	Medical Insurance	38,689	41,820	40,598
208	Dental Insurance	1,785	1,930	1,929
210	Unemployment Compensation	100	260	200
212	Employer Medicare Liability	2,946	3,328	3,440
307	Communication		2,000	2,200
335	Maintenance & Repairs-Non-Recurring	101,848		
335	Maintenance & Repairs/Buildings		100,000	100,000
335	Maintenance & Repairs/Buildings HVAC		55,000	55,000
336	Maintenance & Repairs/ Equipment	12,865	15,000	15,000
338	Maintenance & Repairs/Vehicles	4,522	4,000	4,000
355	Travel	1,201	1,000	1,000

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
399	Other Contracted Services	20,902	17,000	21,000
425	Gasoline	2,603	3,000	3,000
426	Construction Materials	265	6,000	6,000
451	Uniforms		1,200	1,200
499	Field Maintenance			20,000
499	Other Supplies and Materials	33,738	7,000	7,000
511	Vehicle Insurance	2,750	2,750	2,750
524	In-service Staff Development		300	300
599	Other Charges	150	1,000	1,000
717	Maintenance Equipment		5,000	5,000
	Total Maintenance of Plant	<b>\$ 463,887</b>	<b>\$ 533,416</b>	<b>\$ 559,247</b>
72710	<u>Transportation</u>			
105	Supervisor	5,151	\$ 5,306	5,250
146	Bus Drivers	2,599	16,100	15,884
201	Social Security	338	1,069	1,311
204	State Retirement	292	869	1,480
206	Life Insurance	3	20	20
207	Health Insurance	810	845	600
208	Dental Insurance	33	34	30
210	Unemployment Compensation	3	40	30
212	Employer Medicare Liability	79	280	307
338	Maintenance/repair of Vehicles	8,211	21,000	20,000
399	Other Contracted Services			
412	Diesel Fuel	9,946	10,000	15,000
499	Other Supplies			
511	Vehicle Insurance	10,000	10,000	10,000
599	Other Charges	1,112	1,200	1,200
	Total Transportation	<b>\$ 38,577</b>	<b>\$ 66,763</b>	<b>\$ 71,112</b>
	Total Support Services Expenditures	<b>\$ 4,749,673</b>	<b>\$ 5,776,553</b>	<b>\$ 6,052,957</b>
73300	<u>Community Services</u>			
105	Supervisor/Director/LeapsM	\$ 75,518	\$ 84,570	
116	Teachers	114,262	228,414	
162	Clerical Personnel	23,557	29,680	
163	Aides	268,209	533,980	
169	Part-time Personnel-LeapsM	16,737		
169	ESP Temp/Part Time Personnel		15,610	27,777
189	Other Salaries	29,578		
189	FRC Other Salaries & Wages		30,941	39,253
189	LEAPS-LEAPM		2,000	
201	ESP Social Security	38,924	970	1,722
201	FRC Social Security		1,693	2,434
201	LEAPSM Social Security		54,476	
204	Retirement/LEAPSM	16,877	33,022	

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
204	Retirement/FRC		1,739	2,748
204	ESP -State Retirement			500
206	FRC Life Insurance	37	37	36
207	Medical Insurance	11,114		
207	FRC Medical Insurance		9,849	10,636
208	ESP Dental Insurance	463		
208	FRC Dental Insurance		470	507
210	ESP Unemployment Compensation	847	50	50
210	FRC Unemployment Compensation		100	50
210	LEAPSM Unemployment Compensation		4,393	
211	Local Retirement	698		
211	LEAPS Local Retirement		2,000	
212	ESP Employer Medicare Liability	9,103	227	403
212	FRC Employer Medicare Liability		397	569
212	LEAPSM Employer Medicare Liability		12,740	
217	Re-Hybrid Stabilization	1,381	2,000	
399	ESP Other Contracted Services	4,400	3,000	
422	Food Supplies	2,254	3,500	
429	Instructional Supplies/LEAPSM	18,709	32,415	
499	ESP Other Supplies/Materials			200
499	FRC Other Supplies/Materials		13,485	5,000
499	FRC2 Other Supplies/Materials		4,501	
499	CFG Other Supplies/Materials		5,501	
499	We Care Other Supplies/Materials		29,857	5,000
499	CFMT Other Supplies/Materials	32,963	10,322	
499	LEAPS Other Supplies/Materials	267		
524	ESP In-service		512	
524	FRC1 Inservice		3,000	
524	LEAPSM Inservice	6,157	19,823	
	<b>Total Community Services</b>	<b>\$ 672,055</b>	<b>\$ 1,175,274</b>	<b>\$ 96,885</b>
73400	<b>Early Childhood Education</b>			
116	Teachers	145,043	\$ 155,137	164,868
163	Ed. Assistants	60,715	59,973	44,931
201	Soc. Security	12,008	13,337	13,008
204	State Retirement	15,488	17,623	17,984
206	Life Insurance	216	216	216
207	Medical Ins.	45,773	47,135	49,240
208	Dental Ins	2,731	2,950	2,993
210	Unemp. Comp	128	200	200
212	Employer Medicare	2,818	3,120	3,040
217	Ret-Hybrid Stabilization	2,085	2,300	
299	Other Fringe Benefits	1,500	1,500	1,500
429	Instructional Supplies	2,500	3,000	3,000
524	Inservice			
722	Regular Inst. Equipment			
	<b>Total Early Childhood Education</b>	<b>\$ 291,005</b>	<b>\$ 306,491</b>	<b>\$ 300,980</b>

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General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
76100	<u>Regular Capital Outlay</u>			
304	Architects	124,527 \$	9,300	
711	Furniture	11,039	1,500	40,000
706	Building Construction	1,327,007	850,000	
707	Building Improvements	26,466	440,000	
	Total Regular Capital Outlay	<u>\$ 1,489,039</u>	<u>\$ 1,300,800</u>	<u>\$ 40,000</u>
82130	<u>Debt Payments</u>			
602	Principal on Loan	47,424 \$	47,424 \$	47,424
82230				
604	Interest on Loan	2,976 \$	2,976 \$	2,976
	Total Debt Payments	<u>\$ 50,400</u>	<u>\$ 50,400</u>	<u>\$ 50,400</u>
99100	<u>Regular Indirect Cost</u>			
504	Indirect Cost	17,567 \$	18,320 \$	-
	Total Regular Indirect Cost	<u>\$ 17,567</u>	<u>\$ 18,320</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 16,578,286</u>	<u>\$ 19,148,267</u>	<u>\$ 17,307,727</u>
	Total Expenditures and Other Uses	<u>\$ 16,578,286</u>	<u>\$ 19,148,267</u>	<u>\$ 17,307,727</u>
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ 636,195	\$ (2,571,824)	\$ (761,480)
	Estimated Beginning Fund Equity July 1	6,550,500	7,186,695	4,614,871
	Prior Period Adjustment			
	Audit Adjustment (To Federal)			
	Audit Adjustment (Lease Pmts)			
	Audit Adjustment (PO's)			
*	Estimated Ending Fund Equity June 30	<u>\$ 7,186,695</u>	<u>\$ 4,614,871</u>	<u>\$ 3,853,391</u>

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024**

Account Number	Account Description	2020-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
43521	Lunch Payments - Children		\$ 120,000	\$ 120,000
43522	Lunch Payments - Adults	4,999	16,602	16,600
43523	Income from Breakfast	38	17,679	17,680
43524	Special Milk Sales			
43525	Ala Carte Sales	23,274	54,000	54,000
	Total Charges for Current Services	<u>\$ 28,311</u>	<u>\$ 208,281</u>	<u>\$ 208,280</u>
<u>Other Local Revenues</u>				
44110	Interest Earned	677	\$ 504	\$ 500
44170	Misc. Refunds	-9,485	801	800
44570	Contributions and Gifts			
44990	Local Revenue		7,000	
	Total Other Local Revenues	<u>\$ (8,808)</u>	<u>\$ 8,305</u>	<u>\$ 1,300</u>
<u>State of Tennessee</u>				
46520	School Food - State Matching		\$ 9,816	\$ 9,815
	Total State of Tennessee	<u>\$ -</u>	<u>\$ 9,816</u>	<u>\$ 9,815</u>
<u>Federal Government</u>				
47111	Lunch - USDA	926,197	951,649	978,392
47112	USDA Commodities	377,965	29,226	29,226
47113	Breakfast - USDA	110,210	30,408	
47114	USDA Fruit & Vegetable Grant		91,260	39,999
47115	Food Svc. Commodities	68,868	72,591	72,591
47590	Other Federal thru State		59,297	33,432
	Total Federal Government	<u>\$ 1,483,240</u>	<u>\$ 1,234,431</u>	<u>\$ 1,153,640</u>
<u>Other Sources</u>				
49700	Insurance Recovery	\$ -	\$ -	\$ -
	Total Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues and Other Sources	<u>\$ 1,502,743</u>	<u>\$ 1,460,833</u>	<u>\$ 1,373,035</u>

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

**City of Manchester, Tennessee**  
**Central Cafeteria Fund**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2020-2022 Audited	2022-2023 Estimated Budget	2023-2024 Proposed Budget
<u>Expenditures</u>				
73100	<u>Food Service</u>			
105	Supervisor	80,202	\$ 82,029	\$ 91,370
162	Clerical Personnel			
165	Cafeteria Personnel	273,256	267,586	281,166
188	Bonus Payments			
189	Other Salaries and Wages	11,463		
201	Social Security	22,299	21,678	23,098
204	State Retirement	16,640	25,860	27,923
206	Life Insurance	274	312	312
207	Medical Insurance	71,777	77,519	77,519
208	Dental Insurance	4,059	4,888	4,888
210	Unemployment Compensation	370	450	450
211	Local Retirement	2,564	2,600	2,600
212	Employer Medicare	5,215	5,070	5,402
299	Other Fringe Benefits	500	501	501
307	Communication	197		
308	Consultants			
320	Dues/Memberships	354	600	600
336	Maintenance/Repair of Equip.	10,672	9,999	9,999
354	Transportation - Other than Students			
355	Travel	835	5,001	5,001
399	Contracted Services	11,707	130,000	30,000
421	Food Preparation Supplies		5,000	5,000
422	Food Supplies	530,098	712,876	661,615
422	FFVP Grant		30,408	
435	Office Supplies	1,072	2,000	2,000
451	Uniforms	1,623	4,000	4,000
469	Commodities	68,868	72,591	72,591
499	Other Supplies/Materials	16,686	20,000	20,000
524	In-service/Staff Development	3,782	5,000	5,000
599	Other Charges	7,812	12,000	12,000
710	Equipment Grant		25,865	
710	Food Service Equipment	17,085	37,000	30,000
	Total Food Service	<u>\$ 1,159,410</u>	<u>\$ 1,560,833</u>	<u>\$ 1,373,035</u>
	Total Expenditures	<u>\$ 1,159,410</u>	<u>\$ 1,560,833</u>	<u>\$ 1,373,035</u>
Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ 343,333	\$ (100,000)	\$ -
	Estimated Beginning Fund Equity July	625,818	969,151	869,151
	Prior Period Adjustment			
	Estimated Ending Fund Equity June 30	<u>\$ 969,151</u>	<u>\$ 869,151</u>	<u>\$ 869,151</u>