



Fiscal Year 2024 - 2025

Annual Budget

**City of Manchester
Board of Mayor and
Alderman 2023-2024**

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

ORDINANCE NO: 1726

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2024
THROUGH JUNE 30, 2025**

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	FY23 Unaudited	FY24 Estimated	FY25 Board Approved
Local Taxes	\$ 12,881,000	\$ 12,881,000	\$ 14,323,600
License and Fees	345,000	345,000	290,000
Intergovernmental	2,693,027	2,693,027	2,873,684
Charges for Services	38,000	38,000	36,000
Fines and Forfeitures	181,600	181,600	151,600
Miscellaneous Revenues	262,000	262,000	329,632
Nonspendable Fund Balance	98,484	98,484	98,484
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	6,141,809	4,214,178	12,417,950
Total Available Funds	\$ 22,640,920	\$ 20,713,289	\$ 30,520,950
SANITATION			
Charges for Current Services	\$ 1,159,000	\$ 1,159,000	\$ 1,487,500
Transfer from Other Funds	100,000	100,000	-
Unassigned Fund Balance	493,173	475,273	659,409
Total Available Funds	\$ 1,752,173	\$ 1,734,273	\$ 2,146,909
RECREATION FUND			
Local Taxes	\$ 250,000	\$ 250,000	\$ 236,130
Intergovernmental	750,000	16,500	750,000
Charges for Current Services	932,600	1,024,300	983,300
Other Revenues	10,000	10,000	10,000
Transfer from Other Funds	1,400,000	2,036,450	1,800,000
Unassigned Fund Balance	913,881	688,239	242,109
Total Available Funds	\$ 4,256,481	\$ 4,025,489	\$ 4,021,539

DRUG CONTROL FUND						
Fines and Forfeitures	\$	50,000	\$	21,000	\$	35,000
Other Revenues		130,000		105,000		57,000
Unassigned Fund Balance		394,708		254,805		289,695
Total Available Funds	\$	574,708	\$	380,805	\$	381,695
TOURISM FUND						
Local Taxes	\$	80,000	\$	131,000	\$	118,065
Grant Revenue		-		-		-
Unassigned Fund Balance		347,782		283,042		283,042
Total Available Funds	\$	427,782	\$	414,042	\$	401,107
CAPITAL EQUIPMENT FUND						
Total Revenues	\$	603,886	\$	-	\$	-
Transfer from Other Funds		603,886		-		-
Unassigned Fund Balance		203,501		-		-
Total Available Funds	\$	1,411,273	\$	-	\$	-
GENERAL DEBT SERVICE FUND						
Other Revenues	\$	43,500	\$	43,500	\$	43,500
Transfer from Other Funds		1,757,550		240,052		230,053
Unassigned Fund Balance		2,971,756		1,697,385		374,587
Total Available Funds	\$	4,772,806	\$	1,980,937	\$	648,140
GENERAL PURPOSE SCHOOL FUND						
Local Taxes	\$	4,216,710	\$	4,216,710	\$	4,216,710
Licenses and Permits		650		650		650
Charges for Current Services		51,229		51,229		51,229
Other Local Revenues		29,500		67,600		29,500
State Education Funds		10,388,691		11,777,908		11,453,036
Other State Revenues		1,000		62,566		1,000
Transfer from Other Funds		2,619,947		5,785,146		2,899,510
Total Available Funds	\$	17,307,727	\$	21,961,809	\$	18,651,635
CAFETERIA FOOD SERVICE FUND						
Charges for Current Services	\$	208,280	\$	208,280	\$	208,280
Other Local Revenues		1,300		1,300		1,300
State Education Funds		9,815		9,815		8,295
Federal Funds Received Thru State		1,153,640		1,153,640		1,316,613
Other Sources		-		-		-
Unassigned Fund Balance		-		-		-
Total Available Funds	\$	1,373,035	\$	1,373,035	\$	1,534,488

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

GENERAL FUND						
General Government	\$	9,655,785	\$	9,555,785	\$	10,833,551
Public Safety		5,701,846		5,723,547		7,286,109
Public Works		3,048,925		3,048,925		4,011,898
Total Appropriations	\$	18,406,556	\$	18,328,257	\$	22,131,558
SANITATION FUND						
Sanitation Fund	\$	1,468,770	\$	1,486,670	\$	1,542,293
Total Appropriations	\$	1,468,770	\$	1,486,670	\$	1,542,293

PARKS AND RECREATION FUND

Administration	\$	247,065	\$	257,040	\$	341,108
Center		1,412,045		3,112,179		2,141,220
Park Area		1,969,375		479,558		1,972,023
Total Appropriations	\$	3,628,485	\$	3,848,776	\$	4,454,351

DRUG CONTROL FUND

Drug Fund	\$	218,525	\$	206,595	\$	57,110
Total Appropriations	\$	218,525	\$	206,595	\$	57,110

TOURISM FUND

Tourism Fund	\$	100,000	\$	110,000	\$	115,000
Total Appropriations	\$	100,000	\$	110,000	\$	115,000

CAPITAL EQUIPMENT FUND

Capital Equipment Program	\$	715,557	\$	-	\$	-
Total Appropriations	\$	715,557	\$	-	\$	-

GENERAL DEBT SERVICE FUND

General Debt Service Fund	\$	1,760,050	\$	1,643,402	\$	1,596,351
Total Appropriations	\$	1,760,050	\$	1,643,402	\$	1,596,351

GENERAL PURPOSE SCHOOL FUNDInstruction

Regular Instruction Program	\$	9,026,055	\$	9,818,332	\$	9,964,083
Alternative Instruction Program		43,224		43,224		83,373
Special Education Program		1,695,226		1,908,890		2,023,544
Student Body Education Program		2,000		2,000		2,000

Support Services

Attendance		148,016		157,531		155,131
Health Services		274,747		279,002		284,737
Other Student Support		507,396		512,271		507,546
Regular Instruction Program		427,153		433,053		406,055
Special Education Program		305,350		315,795		335,285
Technology		647,915		517,505		515,416
Board of Education		332,279		431,779		375,808
Office of Superintendent		307,881		308,166		313,575
Office of Principal		870,635		896,028		877,221
Fiscal Services		415,402		422,329		433,719
Operation of Plant		1,185,824		1,199,574		1,190,685
Maintenance of Plant		559,247		559,502		570,414
Transportation		71,112		93,579		116,705

Operation of Non-Instructional Services

Community Services		96,885		745,368		112,751
Early Childhood Education		300,980		326,220		333,187
Regular Capital Outlay		40,000		2,456,200		-
Debt Payments		50,400		50,400		50,400
Indirect Cost		-		6,100		-
Total Appropriations	\$	17,307,727	\$	21,482,848	\$	18,651,635

CAFETERIA FOOD SERVICE FUND

Food Service	\$	1,373,035	\$	1,696,230	\$	1,534,488
Total Appropriations	\$	1,373,035	\$	1,696,230	\$	1,534,488

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

General Fund	\$ 12,417,950
Sanitation Fund	\$ 659,409
Recreation Fund	\$ 242,109
Drug Fund	\$ 289,695
Tourism Fund	\$ 283,042
Capital Equipment Replacement Fund	\$ -
General Debt Service Fund	\$ 374,587
General Purpose School Fund	\$ -
Central Cafeteria Fund	\$ -

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	903,000	480,850		
Notes	-	-		
Capital Leases	-			
Other Debt				

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

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Sidewalk Project	\$ 645,035	
Multi-Modal Sidewalk Grant	45,750	
ARC Downtown Grant	188,516	
TDEC/LPRF Ballfield Light Grant	749,345	
Total Appropriations	\$ 1,628,646	

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.

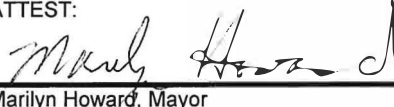
SECTION 10: There is hereby levied a property tax of \$1.5221 per \$100 of assessed value on all real and personal property.

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: 8/2/2024
PASSED SECOND READING: 8/19/2024

ATTEST:



Marilyn Howard, Mayor

ATTEST:



Anthony Burrows, Finance Director

City of Manchester, Tennessee

Annual Budget For the Fiscal Year

Ending June 30, 2025

Budget Summary
FY 2025

All Funds	Estimated Beginning Cash on July 1	Revenues			Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Debt Proceeds	Transfers-In	Transfers-Out							
General Fund	\$ 6,792,582	\$ 17,870,284	\$ -	\$ 134,232	\$ 18,004,516	\$ 14,993,557	\$ 4,612,467	\$ 19,606,024	\$ (1,601,507)	\$ 5,191,075	26.48%
Sanitation Fund	706,615	1,487,500	-	-	1,487,500	1,542,293	-	1,542,293	(54,793)	651,823	42.26%
Recreation Fund	1,034,912	1,979,430	-	1,800,000	3,779,430	4,409,299	45,052	4,454,351	(674,921)	359,991	8.08%
Drug Fund	265,832	92,000	-	-	92,000	57,110	-	57,110	34,890	300,722	526.57%
Tourism	261,652	118,065	-	-	118,065	115,000	-	115,000	3,065	264,717	230.19%
General Debt Service	1,697,385	43,500	-	230,053	273,553	1,596,351	-	1,596,351	(1,322,798)	374,587	23.47%
Water and Sewer Fund	9,583,971	9,730,750	-	-	9,730,750	12,567,419	-	12,567,419	(2,836,669)	6,747,302	53.69%
General Purpose School fund	4,093,250	15,752,125	-	1,858,467	17,610,592	18,651,635	-	18,651,635	(1,041,043)	3,052,207	16.36%
Cafeteria Fund	869,151	1,534,488	-	-	1,534,488	1,534,488	-	1,534,488	0	869,151	56.64%
Totals	\$ 25,305,351	\$ 48,608,143	\$ -	\$ 4,022,752	\$ 52,630,895	\$ 55,467,151	\$ 4,657,519	\$ 60,124,670	\$ (7,493,775)	\$ 17,811,576	

Enterprise Funds	Estimated Beginning Net Position on July 1	Revenues		Total	Expenses ***(exclude capital projects and debt principal payments)		Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Transfers-In	Transfers-Out						
Water and Sewer Fund	\$ 28,218,841	\$ 10,416,902	-	\$ 10,416,902	\$ 10,143,759	-	\$ 10,143,759	\$ 273,144	\$ 28,491,984
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
Totals	\$ 28,218,841	\$ 10,416,902	\$ -	\$ 10,416,902	\$ 10,143,759	\$ -	\$ 10,143,759	\$ 273,144	\$ 28,491,984

Governmental Funds	Estimated Beginning Fund Balance on July 1
General Fund	\$ 14,117,941
Sanitation Fund	\$ 714,201
Recreation Fund	\$ 917,030
Drug Fund	254,805
Tourism	279,977
Capital Equipment Replacement	-
General Debt Service	1,697,385
General Purpose School Fund	1,193,740
Cafeteria Fund	869,151
Totals	\$ 20,044,230

**City of Manchester, Tennessee
Annual Budget For the Fiscal Year
Ending June 30, 2025**

Property Tax Estimator for one fund For Use By Municipalities

Total Assessed Value	\$356,765,254.00
Adopted Tax Rate	1.5221
Historical Collection Rate	92.21%

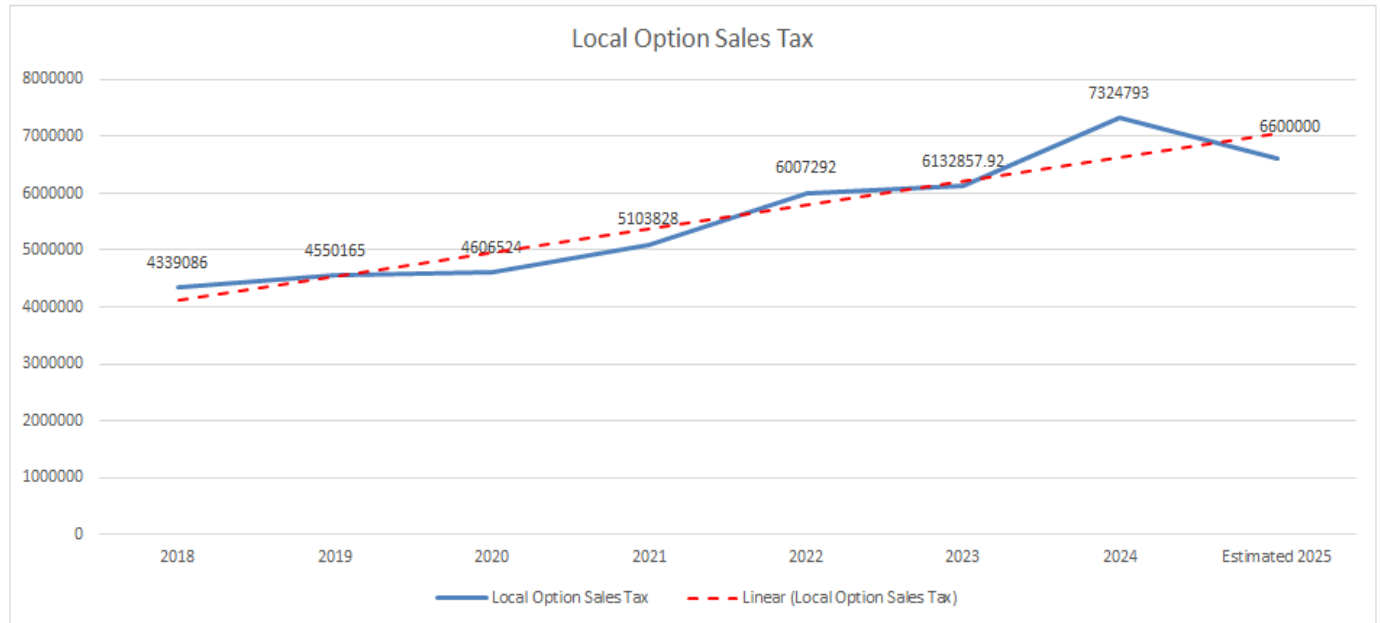
Tax Levy	5,430,323.93
Estimated Collections	5,007,301.70

City of Manchester, Tennessee Annual Budget For the Fiscal Year Ending June 30, 2025

	2018	2019	Actual 2020	2021	2022	2023	2024	Estimated 2025
Local Option Sales Tax	\$ 4,339,086	\$ 4,550,165	\$ 4,606,524	\$ 5,103,828	\$ 6,007,292	\$ 6,132,858	\$ 7,324,793	\$ 6,600,000
Growth in Sales Tax over prior year		4.86%	1.24%	10.80%	17.70%	2.09%	19.44%	-9.90%

Monthly Local Option Sales Tax Receipts for 2024	
July	564,171
August	1,178,991
September	566,147
October	500,974
November	514,090
December	552,244
January	551,059
February	750,468
March	512,557
April	510,712
May	568,647
June	554,733
Total	7,324,793

Average year over year Growth Rate 2019-2024	9.35%
Average year over year Growth Rate 2020-2024	10.25%
Average year over year Growth Rate 2021-2024	12.51%
Average year over year Growth Rate 2022-2024	13.08%
Average year over year Growth Rate 2023-2024	10.76%



City of Manchester, Tennessee
Annual Budget For the Fiscal Year
Ending June 30, 2025

Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2025

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service		
						Principal	Interest	Total
Debt Service	Bonds	GO Refunding Bond Series 2020A	\$ 17,115,000	\$ -	\$ 13,895,000	\$ 845,000	\$ 416,850	\$ 1,261,850
		GO Refunding Bond Series 2020B	2,145,000	-	2,000,000	100,000	36,400	136,400
	Loan Agreements						-	
	Notes						-	
	Leases		60,156		20,052	20,052		20,052
	Total			\$ 19,320,156	\$ -	\$ 15,915,052	\$ 965,052	\$ 453,250
General Purpose Schools	Bonds							\$ -
	Loan Agreements							-
	Notes	Energy Efficient Schools	610,502		439,613	48,336	2,064	50,400
	Leases							-
	Total		\$ 610,502	\$ -	\$ 439,613	\$ 48,336	\$ 2,064	\$ 50,400
Water and Sewer	Bonds	GO Refunding Bond Series 2017	8,870,000	\$ -	\$ 2,920,000	\$ 705,000	\$ 60,300	\$ 765,300
		GO Refunding Bond Series 2021A	9,510,000	-	7,535,000	655,000	145,713	800,713
	Loan Agreements							-
	Notes							-
	Leases							-
Total			\$ 18,380,000	\$ -	\$ 10,455,000	\$ 1,360,000	\$ 206,013	\$ 1,566,013
Total Outstanding Debt			\$ 38,310,658	\$ -	\$ 26,809,665	\$ 2,373,388	\$ 661,327	\$ 3,034,715

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
<u>Revenues</u>				
<u>Local Taxes</u>				
31200	Current Property Taxes	\$ 4,850,000	\$ 5,100,000	\$ 5,508,000
31211	Delinquent Property Tax - 1st Prior Year	160,000	75,000	75,000
31219	Delinquent Property Tax - Other Years	100,000	30,000	25,000
31320	Interest and Penalty	66,000	26,000	28,600
31610	Local Option Sales Tax	5,900,000	6,000,000	6,600,000
31710	Wholesale Beer Tax	510,000	550,000	500,000
31720	Wholesale Liquor Tax	300,000	300,000	315,000
31800	Entertainment/Event Ticket Tax			
31850	Business Tax	350,000	480,000	552,000
31912	Cable TV Franchise Tax	145,000	145,000	145,000
31920	Room Occupancy Tax	500,000	550,000	550,000
31922	Hotel/Motel License Fee	-	1,600	25,000
	Total Local Taxes	<u>\$ 12,881,000</u>	<u>\$ 13,257,600</u>	<u>\$ 14,323,600</u>
<u>Licenses and Permits</u>				
32230	Beer and Liquor by Drink Permits	\$ 15,000	\$ 15,000	\$ 15,000
32231	Special Events Permit	-	-	-
32610	Building Permits	300,000	200,000	240,000
32611	Bonnaroo Property Permits	30,000	30,000	35,000
	Total Licenses and Permits	<u>\$ 345,000</u>	<u>\$ 245,000</u>	<u>\$ 290,000</u>
<u>Intergovernmental</u>				
33310	Payment in Lieu of Taxes - Housing Authority	\$ 10,000	\$ 10,000	\$ 10,000
33320	State Revenue Sharing - T.V.A.	125,000	144,000	144,000
33321	MCA Payment in Lieu of Taxes	-	-	-
33322	ASPEN Payment in Lieu of Taxes	13,000	-	-
33323	Great Lake Cheese Pilot	95,099	88,394	88,394
33425	THSO Police Grant	25,000	6,250	-
33426	ARC Downtown Grant	100,000	95,294	-
33427	TN Dept of Safety SRO Grant	-	-	225,000
33432	Safe Route to School Grant	-	-	-
33436	TDOT Signalization Project	190,128	179,693	187,110
33437	TDOT Widening Project	-	-	-
33438	COPS Grant	61,000	-	-
33439	VCIF Grant		127,719	
33488	JAG Grant Revenue	-	-	-
33489	Other Federal Grants	-	-	-
33490	Other State Grants	-	-	-
33493	Downtown Revitalization Grant	-	-	-
33494	Site Development Grant (MIP)	-	-	-
33495	THDA Home Grant Revenue	-	-	-
33497	BVP DOJ Grant (Vests)	1,500	-	-
33498	State Grant -COVID19	-	-	-
33499	State CARES ACT-COVID19 Reim	-	-	-
33500	2022 Local Gov DA Grant	-	-	-
33510	State Sales Tax	1,300,000	1,440,000	1,312,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
33520	State Income Tax	18,000	3,200	3,200
33530	State Beer Tax	4,700	5,520	5,520
33541	State Mix Drink Tax	60,000	140,000	75,000
33551	State Gasoline and Motor Fuel Tax	200,000	210,000	210,000
33552	State - City Streets and Transportation	20,000	21,960	21,960
33556	State 3% Gas Tax	180,000	180,000	180,000
33557	SportsBetting Tax	10,000	12,000	12,000
33590	State Highway Maintenance Contract	50,000	50,000	50,000
33591	State Supplemental Reimburse-Police	28,000	28,000	28,000
33592	State Supplemental Reimburse-Fire	24,000	24,000	24,000
33593	Corporate Excise Tax	110,000	110,000	132,000
33700	Coffee County Industrial Park	57,600	115,200	150,000
33711	Coffee County Appropriation to Fire Dept.	10,000	15,000	15,000
	Total Intergovernmental	\$ 2,693,027	\$ 3,006,230	\$ 2,873,684

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
<u>Charges for Current Services</u>				
34125	Development Street Lighting	\$ -	\$ -	\$ -
34230	Fees and Commissions	3,000	3,000	3,000
34240	Accident Report Charges	-	-	-
34314	Mowing Charges	3,000	1,000	1,000
34420	Black & Concrete Tile	30,000	30,000	30,000
34510	Animal Control Charges	2,000	2,000	2,000
34511	Donations-Animal Control	-	-	-
	Total Charges for Current Services	\$ 38,000	\$ 36,000	\$ 36,000
<u>Fines, Forfeitures and Penalties</u>				
35109	Court Judgement Interest	\$ -	\$ -	\$ -
35110	Court Fines and Costs	180,000	150,000	150,000
35111	Knox Box Revenue	-	-	-
35115	SOR Fees	1,600	1,600	1,600
	Total Fines, Forfeitures and Penalties	\$ 181,600	\$ 151,600	\$ 151,600
<u>Other Revenues</u>				
36101	Interest Earnings	\$ -	\$ -	\$ -
36330	Sale of Equipment/Vehicles	-	-	-
36331	Sale of Equipment/Vehicles - Police	-	-	-
36333	Sale of Property-Industrial Park	-	-	-
36340	Sale of Cemetery Lots	400	400	400
36350	Insurance Recovery	-	-	-
36711	Contribution/Donations - Fire Dept	-	-	-
36713	Contribution/Donations - Police Dept	75,000	60,000	30,000
36716	National Fire Safety Council Income	-	-	-
36717	Community Policing Donations	30,000	30,000	30,000
36964	Calendar Revenue-Fire	-	-	-
36965	New Money for School Bonds	-	-	-
36994	Transfer from City Schools (CSES Project)	-	-	-
36995	Transfer from City Schools (SRO)	131,600	134,232	134,232
36999	Miscellaneous Revenues	25,000	25,000	135,000
	Total Other Revenues	\$ 262,000	\$ 249,632	\$ 329,632
	Total Revenues	\$ 16,400,627	\$ 16,946,062	\$ 18,004,516

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved 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	\$ 79,500	\$ 82,000	151,940
113	Salaries-Overtime	1,050	1,000	5,000
141	OASI Employers Share	6,195	6,350	12,006
142	Employee Health Insurance	-	-	-
143.001	Retirement-TCRS	3,350	4,864	9,197
145	Employee Life Insurance	100	50	50
147	Unemployment Insurance	150	150	150
148	Education/Training/Travel/ Lodging	17,000	17,000	20,000
172	Election Officials and Clerks	5,000	1,600	1,600
	Total Personnel	<u>\$ 112,345</u>	<u>\$ 113,013</u>	<u>\$ 199,943</u>
	<u>Contractual Services</u>			
211	Postage	\$ 300	\$ 300	\$ 300
211.001	Historical Zoning-Supplies	300	300	300
221	Printing, Duplicating and Typing	4,500	5,000	5,000
231	Legal Notices	5,000	5,000	5,000
233	Subscriptions/Publications	4,000	4,000	4,000
236	Public Relations	18,000	18,000	18,000
239	Dues and Subscriptions	6,200	6,200	6,200
239.001	Dues and Subscriptions-SCTDD	2,121	2,121	2,565
245	Telephone	3,000	3,000	3,000
252	Legal Services	179,000	150,000	150,000
254	Architectural/Engineering	10,000	25,000	15,000
259	Other Professional Services			75,000
261	Repairs and Maint - Vehicle	-	-	-
	Total Contractual Services	<u>\$ 232,421</u>	<u>\$ 218,921</u>	<u>\$ 284,365</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,500

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312	Small Items of Equipment	3,500	3,500	10,500
326	Clothing and Uniforms	-	-	1,000
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expenses	1,500	1,500	1,500
	Total Supplies	\$ 6,000	\$ 6,000	\$ 14,500
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	\$ 1,500	\$ 1,500	\$ 1,500
	Total Board of Mayor and Aldermen	\$ 352,266	\$ 339,434	\$ 500,308
41510	<u>Financial Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 299,250	\$ 312,100	\$ 402,448
113	Salaries - Overtime	4,200	1,000	3,500
141	OASI Employers Share	23,855	23,952	32,082
142	Employee Health Insurance	66,000	60,000	88,760
143.001	Retirement - TCRS	17,155	18,348	23,583
145	Employee Life Insurance	300	250	350
147	Unemployment Insurance	450	200	450
148	Education/Training/Travel/ Lodging	5,000	8,000	6,500
	Total Personnel	\$ 416,210	\$ 423,850	\$ 557,674
	<u>Contractual Services</u>			
211	Postage	\$ 5,000	\$ 6,000	\$ 5,000
221	Printing, Duplicating and Typing	6,000	8,000	6,000
231	Publication Formal and Legal Notices	1,000	1,000	1,000
239	Dues and Subscription	1,000	1,000	1,000
245	Telephone	1,500	1,500	1,500
253	Accounting/Auditing Services	60,000	138,840	158,840
255	Data Processing Support	40,000	45,000	42,000
258	Paycom Return Fees			
261	Repairs and Maint - Vehicles	-	-	-
267	Repairs and Maint - Computer Equip	250	250	250
	Total Contractual Services	\$ 114,750	\$ 201,590	\$ 215,590
	<u>Supplies</u>			
311	Office Supplies	\$ 5,700	\$ 4,000	\$ 5,000
312	Small Items of Equipment	8,000	6,000	6,000
326	Clothing and Uniforms	500	500	600
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	300	300	300
	Total Supplies	\$ 14,500	\$ 10,800	\$ 11,900
	<u>Fixed Charges</u>			
514	Professional Liability/Surety Bond	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	\$ 1,500	\$ 1,500	\$ 1,500
	<u>Capital</u>			
947	Office Machinery & Equipment		\$ -	\$ 50,000

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	Total Capital	\$ -	\$ -	\$ 50,000
	Total Financial Administration	\$ 546,960	\$ 637,740	\$ 836,664
41600	<u>Information Systems</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 76,469	\$ 80,111	\$ 155,269
113	Salaries - Overtime	-	-	-
141	OASI Employers Share	5,879	6,128	11,878
142	Employee Health Insurance	6,200	6,200	12,033
143.001	Retirement - TCRS	4,318	4,695	9,099
145	Employee Life Insurance	45	45	90
147	Unemployment Insurance	100	100	100
148	Education/Training/Travel/ Lodging	5,000	3,500	3,500
	Total Personnel	\$ 98,011	\$ 100,779	\$ 191,969
	<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	1,200	1,200	1,200
255	Data Processing Support	60,000	65,940	65,940
267	Repairs and Maint - Computer Equip	2,000	2,000	2,000
	Total Contractual Services	\$ 63,600	\$ 69,140	\$ 69,140
	<u>Supplies</u>			
311	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500
312	Small Items of Equipment	4,000	4,000	4,000
326	Clothing and Uniforms	200	-	-
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	300	300	300
	Total Supplies	\$ 6,000	\$ 5,800	\$ 5,800
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 50	\$ -	\$ -
	Total Fixed Charges	\$ 50	\$ -	\$ -
	<u>Capital Outlay</u>			
944	Computer Equipment and Software	\$ 15,000	\$ 15,000	\$ 15,000
	Total Capital Outlay	\$ 15,000	\$ 15,000	\$ 15,000
	Total Information Systems	\$ 182,661	\$ 190,719	\$ 281,909

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41700	<u>Planning and Zoning</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 208,425	\$ 218,400	\$ 308,588
113	Salaries - Overtime	2,100	1,000	1,000
141	OASI Employers Share	16,767	16,784	23,683
142	Employee Health Insurance	33,000	33,000	33,000
143.001	Retirement - TCRS	11,896	12,857	18,142
145	Employee Life Insurance	175	175	175
147	Unemployment Insurance	350	350	350
148	Education/Training/Travel/ Lodging	4,000	3,500	3,500
	Total Personnel	<u>\$ 276,712</u>	<u>\$ 286,066</u>	<u>\$ 388,438</u>
	<u>Contractual Services</u>			
211	Postage	\$ 200	\$ 200	\$ 200
221	Printing, Duplicating and Typing	1,000	700	700
231	Publication Formal and Legal Notices	6,000	6,000	6,000
234	Manuals and Code Updates	1,500	1,000	1,000
239	Dues and Subscription	5,000	5,000	5,000
245	Telephone	3,000	3,000	3,000
259	Other Professional Service	30,000	35,000	40,000
261	Repairs and Maint - Vehicles	2,500	2,000	2,000
262	Online SDS Management	2,500	3,000	3,000
	Total Contractual Services	<u>\$ 51,700</u>	<u>\$ 55,900</u>	<u>\$ 60,900</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 700	\$ 1,500	\$ 4,500
312	Small Items of Equipment	2,800	2,800	4,000
326	Clothing and Uniforms	1,200	1,000	1,000
329	Other Operating Supplies	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	4,500	4,500	4,500
334	Tires and Tubes	1,500	1,500	1,500
340	Meeting Expenses	800	800	800
341	City Cemetery Expense	100	100	100
	Total Supplies	<u>\$ 11,800</u>	<u>\$ 12,400</u>	<u>\$ 16,600</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 3,000	\$ 3,000	\$ 3,000
	Total Fixed Charges	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>

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	<u>Capital Outlay</u>			-
	Total Planning and Zoning	\$ 343,212	\$ 357,366	\$ 468,938
41800	<u>General Government and Buildings</u>			
	<u>Personnel</u>			
143	Retirement Expense	\$ 5,000	\$ 2,500	\$ 2,500
149	Other Employee Benefits	50,000	20,000	20,000
	Total Personnel	\$ 55,000	\$ 22,500	\$ 22,500
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 5,000	\$ 2,000	\$ 2,000
241	Electric	62,000	55,000	55,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000
242	Water	10,000	10,000	10,000
244	Gas	22,000	20,000	20,000
245	Telephone	45,000	38,000	38,000
251	Medical Services	20,000	20,000	20,000
258	Census 2020 Expense	-	-	-
259	Other Professional Service	37,000	35,000	35,000
266	Repairs and Maint - Buildings	35,000	45,000	45,000
292	Janitorial Services	35,000	25,000	25,000
	Total Contractual Services	\$ 301,000	\$ 280,000	\$ 280,000
	<u>Supplies</u>			
311	Office Supplies	\$ 3,000	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	3,500	3,000	3,000
	Total Supplies	\$ 6,500	\$ 6,000	\$ 6,000
	<u>Fixed Charges</u>			
511	General Liability	\$ 175,000	\$ 175,000	\$ 175,000
515	Workers Compensation Insurance	250,000	150,000	150,000
521	Building Insurance	10,000	10,000	10,000
521.001	Building Insurance-Conference Ctr	10,000	-	-
533	Machinery/Equip - Copier	2,000	1,800	1,800
533.001	IT Hardware Purchase-State Grant	-	-	-
533.002	Machinery/Equip - Computer Software	-	-	-
533.003	Machinery/Equip - Postage Machine	3,500	2,600	2,600
	Total Fixed Charges	\$ 450,500	\$ 339,400	\$ 339,400
	<u>Capital Outlay</u>			
948	Westwood Grant Expenses	\$ -	\$ -	\$ -
948.004	Transportation Plan-TDOT	-	-	-
948.006	TDOT Signalization Project	190,128	179,693	187,110
948.007	TDOT Widening Project	-	-	-
948.01	Site Development Grant (MIP)	-	-	-
948.011	Transportation Grant w/ Tullahoma	-	-	-
948.012	THDA Home Grant Expense	-	-	-
948.013	STP Grant Projects	-	-	-
948.014	CSES Renovation Project	-	-	-

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948.015	Industrial Bd of Coffee Co Reimb	-	-	-
948.016	Multi-Modal Sidewalk Grant	45,750	45,750	45,750
948.017	ARC Downtown Grant	200,000	195,294	188,516
	Total Capital Outlay	<u>\$ 435,878</u>	<u>\$ 420,737</u>	<u>\$ 421,377</u>
	Total General Government and Buildings	<u>\$ 1,248,878</u>	<u>\$ 1,068,637</u>	<u>\$ 1,069,277</u>

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Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
41850	<u>Economic Development Board</u>			
148	Education/Travel/Lodging	\$ 4,000	\$ 7,500	\$ 7,500
171	Administrative Director Support	48,000	50,000	50,000
171.001	Outside Retail Dev. Consultant	48,000	18,000	18,000
	Total Personnel	<u>100,000</u>	<u>75,500</u>	<u>75,500</u>
	<u>Contractual Services</u>			
221	Marketing Materials/Advertising	\$ 5,000	6,000	6,000
252	Legal Services	5,000	15,000	15,000
	Total Contractual Services	<u>10,000</u>	<u>21,000</u>	<u>21,000</u>
	<u>Supplies</u>			
310	Trade Show Exhibit	\$ 3,000	7,500	7,500
312	Computer/Office Equipment	\$ 1,000	1,000	1,000
329	Other Operating Supplies	-	7,500	7,500
	Total Supplies	<u>4,000</u>	<u>16,000</u>	<u>16,000</u>
	Total Economic Development Board	<u>\$ 114,000</u>	<u>\$ 112,500</u>	<u>\$ 112,500</u>
41900	<u>Conference Center</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ -	\$ -	\$ -
113	Salaries - Overtime	-	-	-
141	OASI Employers Share	-	-	-
142	Employee Health Insurance	-	-	-
143.001	Retirement - TCRS	-	-	-
145	Employee Life Insurance	-	-	-
147	Unemployment Insurance	-	-	-
	Total Personnel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Conference Center	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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42100	<u>Police</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,989,750	\$ 2,088,500	\$ 2,385,833
111	Bonnaroo Wages	\$ -	\$ -	
113	Salaries - Overtime	105,000	105,000	110,000
135	Holiday	60,000	60,500	60,500
141	OASI Employers Share	164,838	172,431	195,559
142	Employee Health Insurance	365,000	365,000	427,064
143	Retirement - ING	35,000	35,000	35,000
143.001	Retirement - TCRS	121,093	132,084	149,801
145	Employee Life Insurance	1,600	1,600	1,600
147	Unemployment Insurance	2,000	2,000	2,000
148	Education/Training/Travel/ Lodging	20,000	23,000	23,000
	Total Personnel	<u>\$ 2,864,281</u>	<u>\$ 2,985,115</u>	<u>\$ 3,390,358</u>
	<u>Contractual Services</u>			
211	Postage	\$ 600	\$ 600	\$ 600
213	Automobile Licenses and Title	300	400	400
216	Radio and Cable Services	1,500	1,500	1,500
221	Printing, Duplicating and Typing	2,500	2,500	2,500
231	Legal Advertisement	600	600	600
239	Dues and Subscription	400	1,000	1,000
245	Telephone	21,000	21,000	21,000
256	Information System Support	30,000	22,000	22,000
259	Other Professional Services	11,248		
259.001	Collection Expense Fees	-	-	-
259.002	First Responder Counseling	-	-	-
261	Repairs and Maint - Vehicles	50,000	40,000	40,000
267	Repairs and Maint - Computer Equip	200	200	200
269	Repairs and Maint - Other	200	200	200
	Total Contractual Services	<u>\$ 118,548</u>	<u>\$ 90,000</u>	<u>\$ 90,000</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,000
311.001	Office Supplies-SOR	350	350	350
312	Small Items of Equip	22,100	22,100	22,100
323.001	Trustee Expenses	-	-	-
323.002	Community Policing Expense	30,000	26,000	26,000
323.003	Comm Policing Bonnaroo	-	-	-
326	Clothing and Uniforms	11,000	11,000	11,000
327	Firearm Supplies	7,000	7,000	7,000
329	Other Operating Supplies	4,500	4,500	4,500
331	Gas, Oil, Diesel Fuel and Grease	105,000	100,000	100,000
334	Tires and Tubes	6,000	6,000	6,000
	Total Supplies	<u>\$ 190,950</u>	<u>\$ 181,950</u>	<u>\$ 181,950</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 1,800	\$ 1,800	\$ 1,800
	Total Fixed Charges	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>

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	<u>Capital Outlay</u>			
943.001	Vehicles	\$ -	\$ -	\$ 160,000
944.001	Computer Equipment and Software	\$ 20,000	\$ 13,000	\$ 13,000
944.002	VCIF Grant	-	127,719	127,719
944.003	THSO Police Grant	-		
944.004	BVP DOJ Grant (Vests)			
944.005	SRO GRANT			225,000
	Total Capital Outlay	<u>\$ 20,000</u>	<u>\$ 140,719</u>	<u>\$ 525,719</u>
	Total Police	<u>\$ 3,195,579</u>	<u>\$ 3,399,584</u>	<u>\$ 4,189,827</u>

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42200	<u>Fire</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,515,150	\$ 1,571,507	\$ 1,762,451
113	Salaries - Overtime	120,000	120,000	150,000
135	Holiday	68,250	71,500	71,500
141	OASI Employers Share	133,074	134,870	151,772
142	Employee Health Insurance	262,000	300,000	300,000
143	Retirement - ING	15,188	14,000	14,000
143.001	Retirement - TCRS	94,764	103,312	116,260
145	Employee Life Insurance	1,300	1,300	1,300
147	Unemployment Insurance	5,000	2,000	2,000
148	Education/Training/Travel/ Lodging	20,000	20,000	20,000
	Total Personnel	<u>\$ 2,234,726</u>	<u>\$ 2,338,489</u>	<u>\$ 2,589,283</u>
	<u>Contractual Services</u>			
211	Postage	\$ 150	\$ 150	\$ 150
216	Radio and TV Services	4,600	4,600	4,600
221	Printing, Duplicating and Typing	150	150	150
221.002	Calendar Expense	-	-	-
221.001	Nat. Fire Safety Council	-	-	-
231	Publication and Legal Notices	300	300	300
236	Public Relations (Advertising)	2,800	2,500	2,500
239	Dues and Subscription	2,200	6,000	6,000
245	Telephone	7,040	9,000	9,000
259	Other Professional Services	9,202		
259.002	First Responder Counseling	-	-	-
261	Repairs and Maint - Vehicles	43,000	43,000	45,000
266	Repairs and Maint - Buildings	22,000	30,000	44,000
266.001	Repairs & Maint - Bldgs (HVAC)	800	800	800
269	Repairs and Maint - Other	1,000	1,000	1,000
269.300	Repairs and Maint - Fire Hydrants	-	8,500	8,500
271	Reserve Firemen	2,000	2,000	2,000
	Total Contractual Services	<u>\$ 95,242</u>	<u>\$ 108,000</u>	<u>\$ 124,000</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 800	\$ 1,000	\$ 1,000
312	Small Items of Equipment	35,000	35,000	201,500

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322	Chemical, Lab and Medical Supplies	3,000	4,000	4,000
324	Household and Janitorial Supplies	3,000	3,000	3,000
326	Clothing and Uniforms	22,000	22,000	25,000
326.001	Clothing and Uniforms - PPE Turnout Gear	34,000	30,000	45,000
328	Educational Supplies (Fire Prevention)	3,500	5,000	5,000
329	Other Operating Supplies	25,000	25,000	25,000
329.001	Other Operating Supplies - Bed		19,500	19,500
331	Gas, Oil, Diesel Fuel and Grease	27,000	27,000	27,000
334	Tires and Tubes	8,000	10,000	10,000
344	Safety Supplies	1,000	1,000	1,000
	Total Supplies	\$ 162,300	\$ 182,500	\$ 367,000
	<u>Fixed Charges</u>			
533	Machinery and Equipment - Copier	\$ 1,000	\$ 1,000	\$ 1,000
944.001	IT Hardware Purchase-State Grant	-	-	-
	Capital - Vehicle Purchase			-
571	Inspections/Testing	13,000	15,000	15,000
	Total Fixed Charges	\$ 14,000	\$ 16,000	\$ 16,000
	Total Fire	\$ 2,506,268	\$ 2,644,989	\$ 3,096,283

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43100	<u>Public Works</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 946,050	\$ 1,124,063	\$ 1,416,747
113	Salaries - Overtime	31,500	33,000	32,000
141	OASI Employers Share	72,373	88,515	110,829
142	Employee Health Insurance	198,000	198,000	198,000
143	Retirement - ING	10,381	9,450	9,450
143.001	Retirement - TCRS	55,793	67,804	84,897
145	Employee Life Insurance	740	740	740
147	Unemployment Insurance	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	5,000	5,000	5,000
	Total Personnel	<u>\$ 1,321,337</u>	<u>\$ 1,528,072</u>	<u>\$ 1,859,163</u>
	<u>Contractual Services</u>			
211	Postage	\$ 800	\$ 600	\$ 600
213	Automobile Licenses and Title	200	200	200
216	Radio and TV Services	3,000	3,000	3,000
221	Printing, Duplicating and Typing	400	400	400
231	Publication/Formal Ads	2,000	2,000	2,000
239	Dues and Subscriptions	1,000	1,000	1,000
242	Water	3,500	3,500	3,500
245	Telephone	5,000	4,000	4,000
247	Street Lighting	268,688	250,000	250,000
251	Veterinary Services	3,000	3,000	3,000
255	Data Processing	-	-	-
259	Other Professional Services	8,000	8,000	8,000
261	Repairs and Maint - Vehicles	27,000	27,000	27,000
262	Repairs and Maint - Other Machinery	20,000	20,000	20,000
264	Repairs and Maint - Traffic Lighting	30,000	30,000	30,000
266	Repairs and Maint - Buildings	20,000	20,000	20,000
268	Repairs and Maint - Roads and Streets	10,000	10,000	10,000
	Total Contractual Services	<u>\$ 402,588</u>	<u>\$ 382,700</u>	<u>\$ 382,700</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,000
312	Small Items of Equipment	30,000	30,000	30,000
322	Chemical, Lab and Medical Supplies	13,000	13,000	13,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
323.001	Trustee Expenses	13,500	13,000	13,000
324	Household and Janitorial Supplies	4,500	5,000	5,000
326	Clothing and Uniforms	20,000	25,000	25,000
331	Gas, Oil, Diesel Fuel and Grease	85,000	85,000	85,000
334	Tires and Tubes	10,000	10,000	10,000
342	Sign Parts and Supplies	20,000	20,000	20,000
343	Salt Purchase	15,000	15,000	15,000
344	Safety Supplies	7,000	7,000	7,000
	Total Supplies	\$ 223,000	\$ 228,000	\$ 228,000
	<u>Building Materials</u>			
421	Guardrails	\$ 10,000	\$ 10,000	\$ 10,000
451	Crushed Stone	20,000	20,000	20,000
455	Tile and Pipe	40,000	40,000	40,000
471	Asphalt and Asphalt Filler	20,000	20,000	20,000
	Total Building Materials	\$ 90,000	\$ 90,000	\$ 90,000
	<u>Fixed Charges</u>			
533	Machinery and Equip - Copier	\$ 2,000	\$ 2,000	\$ 2,000
	Total Fixed Charges	\$ 2,000	\$ 2,000	\$ 2,000
	<u>Capital Outlay</u>			
931	Roads, Street, and Parking	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	450,000	450,000	750,000
931.002	Street Striping	30,000	30,000	30,000
933	Sidewalks	10,000	-	-
933.001	State Grant-Phase 1 Sidewalks	190,000	-	-
933.002	HillsChapel Road Phase 2 Sidewalk Project	250,000	626,613	634,664
933.003	Coffee Street Sidewalk Project	50,000	34,606	10,371
933.004	Oakdale Street Sidewalk Project	-	-	-
933.005	Madison Street Sidewalk Project	-	-	-
933.006	Oak Drive Sidewalk Project	-	-	-
938	Transition Plan Repairs	15,000	15,000	15,000
939	Bridge Repairs	10,000	10,000	10,000
943	Vehicles	-	-	-
949	Other Machinery and Equipment	-	-	-
960	Capital Repairs - Street Lights	5,000	-	-
999	Additions to Capital Assets	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
	Total Capital Outlay	\$ 1,010,000	\$ 1,166,219	\$ 1,450,035
	Total Public Works	\$ 3,048,925	\$ 3,396,991	\$ 4,011,898
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	1,954	1,954	1,954
720.006	Coffee County Library	12,500	12,500	20,000
720.007	Coffee County Senior Center	8,500	8,500	10,000
720.008	Manchester Senior Center	-	-	-
720.010	Keep Coffee County Beautiful	-	-	-
720.011	Manchester/Coffee County Conference Center	500,000	350,000	350,000
720.013	Coffee County Children's Advocacy Center	6,500	2,000	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	Coffee County Rescue Squad	-	-	-
	Total Contributions to Other Agencies	\$ 559,454	\$ 404,954	\$ 413,954
	Total Expenditures	\$ 12,110,204	\$ 12,564,915	\$ 14,993,557
	<u>Other Uses</u>			
51620	Operating Transfers			
762	Transfer to Sanitation	\$ 100,000	\$ -	\$ -
763	Transfer to Recreation Fund	2,036,450	1,000,000	1,800,000
764	Transfer to General Purpose School Fund	1,858,467	1,858,467	2,612,467
765	Transfer to Debt Service Fund	1,397,550	-	-
765.001	Transfer to Debt Service-Leave	300,000	200,000	200,000
767	Transfer to Tourism Fund	-	-	-
768	Transfer to Capital Equipment	603,886	2,322,000	-
	Total Other Uses	\$ 6,296,353	\$ 5,380,467	\$ 4,612,467
	Total Expenditures and Other Uses	\$ 18,406,556	\$ 17,945,382	\$ 19,606,024
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ (2,005,929)	\$ (999,320)	\$ (1,601,507)
	Estimated Beginning Fund Balance July 1	8,246,222	6,240,293	14,117,941
	Non-spendable Fund Balance	98,484	98,484	98,484
	Assigned Fund Balance			
	Fire Department Equipment	-	-	-
	Community Policing Fund Balance	-	-	-
	Unassigned Fund Balance	6,141,809	5,142,489	12,417,950

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2022-2023 Unaudited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
	Prior Period Adjustment			
	Estimated Ending Fund Balance June 30	\$ 6,240,293	\$ 5,240,973	\$ 12,516,434
	Beginning Cash 7/1	-	8,720,212	6,792,582
	Ending Cash 6/30	(2,005,929)	7,720,892	5,191,075

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
34131	Administrative Service Fees	\$ 109,290	\$ 107,000	\$ 109,000
34412	Solid Waste Residential Collection	331,427	300,000	275,000
34415	Solid Waste Debris Pickup	16,096	15,000	7,500
34423	Solid Waste Surcharge - General	839,529	720,000	1,083,000
34440	Refuse Recycling Charges	25,375	17,000	13,000
36999	Miscellaneous Revenue	-	-	-
	Total Current Services	<u>\$ 1,321,717</u>	<u>\$ 1,159,000</u>	<u>\$ 1,487,500</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>\$ 1,487,500</u>
<u>Expenditures</u>				
43200	<u>Sanitation Services</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 232,353	\$ 320,250	\$ 272,850
113	Salaries - Overtime	3,575	10,500	6,000
141	OASI Employers Share	18,048	26,205	21,332
142	Health Insurance	60,031	70,000	65,000
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	10,685	18,945	16,341
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>\$ 387,293</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>
	Total Expenditures	<u>\$ 1,324,889</u>	<u>\$ 1,486,670</u>	<u>\$ 1,542,293</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
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City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
<u>Transfer to Other Funds</u>				
50000-001	Transfer to Debt Service Fund	\$ -	\$ -	\$ -
51620-768	Transfer to Capital Equipment Fund	-	-	-
	Total Transfers	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 1,324,889	\$ 1,486,670	\$ 1,542,293
Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ 46,828	\$ (227,670)	\$ (54,793)
	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>\$ 659,409</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
<u>Revenues and Other Sources</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 269,610	\$ 250,000	\$ 236,130
	Total Local Taxes	\$ 269,610	\$ 250,000	\$ 236,130
<u>Intergovernmental</u>				
\$ 33,487	State CARES ACT-COVID19 Reimb	\$ -	\$ -	\$ -
33498	LPRF Grant (Soccer Complex)	-	-	-
33501	Diabetes Grant B	4,632	-	-
33502	Diabetes Grant A	150,475	-	-
33511	Built Environment Grant	-	-	-
33512	State Grant-COVID19	-	-	-
33513	NRPA Grant	-	-	-
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
<u>Charges for Current Services</u>				
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
<u>Other Revenues</u>				
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

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Recreation Fund 122

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Total Revenues	\$ 2,128,490	\$ 1,300,800	\$ 1,979,430
	<u>Other Sources</u>			
39110	Transfer from General Fund	\$ 831,000	\$ 2,036,450	\$ 1,800,000
	Total Other Sources	<u>\$ 831,000</u>	<u>\$ 2,036,450</u>	<u>\$ 1,800,000</u>
	Total Revenue and Other Sources	<u>\$ 2,959,490</u>	<u>\$ 3,337,250</u>	<u>\$ 3,779,430</u>
44410	<u>Recreation Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 173,481	\$ 180,600	\$ 201,056
113	Salaries-Overtime	418	525	550
141	OASI Employers Share	17,468	13,856	15,423
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	11,814
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>\$ 266,408</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	Vehicles	\$ -	\$ -	\$ 60,000
999	Add to Capital Assets	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,000</u>
	Total Recreation Administration	<u>\$ 236,530</u>	<u>\$ 257,040</u>	<u>\$ 341,108</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
44420	<u>Recreation Center</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 247,531	\$ 287,500	\$ 374,500
113	Salaries - Overtime	5,968	7,250	5,500
121	Wages - Part-Time	273,751	320,403	290,000
141	OASI Employers Share	39,997	47,059	51,255
142	Employee Health Insurance	35,003	45,000	45,000
143.001	Retirement - TCRS	11,967	17,272	22,268
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	\$ 808,768
	<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	75,000
263	Repairs and Maint - Office Equip	700	4,000	4,000
265	Repairs and Maint - Grounds	1,505	70,000	3,000
266	Repairs and Maint - Buildings	27,701	200,000	600,000
270	Contracted Recreational Services	2,840	3,160	3,500
	Total Contractual Services	\$ 483,287	\$ 841,466	\$ 1,110,600
	<u>Supplies</u>			
312	Small Items of Equipment-Wellness	\$ 628	\$ 1,500	\$ 1,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Recreation Fund 122

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
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	-
329.003	Diabetes Grant A-Inkind Expense	-	-	-
330	Community Foundation Grant Expense	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	21	500	500
	Total Supplies	\$ 280,638	\$ 278,313	\$ 142,800
	<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	\$ 28,157	\$ 34,000	\$ 34,000
	<u>Capital Outlay</u>			
948	Bonnaroo Grant-Movie Screen	\$ -	\$ -	\$ -
949	NRPA Grant Expense-Digital	-	-	-
950.001	Basketball Court Repair			
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

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Total Capital Outlay	\$ 45,343	\$ 1,214,170	\$ 45,052
	Total Recreation Center	\$ 1,467,847	\$ 3,112,179	\$ 2,141,220
44720	<u>Park Area</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 128,584	\$ 107,300	\$ 119,840
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	11,283
142	Employee Health Insurance	19,405	31,500	25,000
143.001	Retirement-TCRS	6,949	8,402	7,280
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	\$ 195,778	\$ 199,963	\$ 203,428
	<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	\$ 117,663	\$ 143,000	\$ 169,250
	<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

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Recreation Fund 122

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
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>
	<u>Capital Outlay</u>			
955	Arts Bldg Comm Grant Expense	\$ -	\$ -	\$ -
956	Arts Grant-Creative Place	-	-	-
957	Built Environment Grant	-	-	-
965	Repair & Maint - Grounds	-	-	-
966	Repair & Maint - Building	-	-	-
967	Lease Interest Expense	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	-	-	-
999.004	Soccer Complex Electrical Project	-	-	-
999.005	Commit to Health Grant	-	-	-
999.006	Dog Park Grant	-	-	-
999.007	TAP Greenway Extension	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>\$ 1,972,023</u>
	Total Expenditures	<u>\$ 2,174,439</u>	<u>\$ 3,848,776</u>	<u>\$ 4,454,351</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>\$ 4,454,351</u>
	Revenues and Other Sources Over (Under)	\$ 785,052	\$ (511,526)	\$ (674,921)
	Expenditures and Other Uses			
	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>\$ 242,109</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Recreation Fund 122

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Beginning Cash 7/1	532,596	1,317,648	1,034,912
	Ending Cash 6/30	1,317,648	1,317,648	359,991

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2024-2025 Board Approved Budget
	<u>Revenues</u>		
	<u>Fines, Forfeitures and Penalties</u>		
35110	City Court Fines and Costs	\$ 21,725	\$ 50,000
	Total Fines, Forfeitures and Penalties	<u>\$ 21,725</u>	<u>\$ 50,000</u>
	<u>Other Revenues</u>		
36332	Sale of Equipment - Drug Fund	\$ 111,800	\$ 20,000
36340	Confiscations	11,099	40,000
36350	Insurance Recovery	10,767	-
36362	Sale of Vehicles	-	20,000
36715	Contribution and Donations	-	5,000
36735	Contribution and Donations - Individuals	-	15,000
36940	Sale of Seized Vehicle Fees	-	5,000
36941	Sale of Vehicles - Confiscations	8,700	15,000
36942	Sale of Other Contriband	-	10,000
	Total Other Revenues	<u>\$ 142,366</u>	<u>\$ 130,000</u>
	Total Revenues	<u>\$ 164,090</u>	<u>\$ 180,000</u>
	<u>Expenditures</u>		
42129	<u>Drug Investigation and Control</u>		
	<u>Personnel</u>		
113	Salaries-Overtime	\$ 60	\$ 2,000
141	OASI Employers Share	5	100
142	Employee Health Insurance	7	100
143	Retirement - ING	-	-
143.001	Retirement - TCRS	3	100
145	Employee Life Insurance	0	25
148	Education/Training	4,166	10,000
	Total Personnel	<u>\$ 4,241</u>	<u>\$ 12,325</u>
	<u>Contractual Services</u>		
213	Automobile Licenses & Titles	\$ -	\$ 200
241	Gov.Deals Expense	8,407	3,000
255	Data Processing Support	2,984	7,000
261	Repair & Maint - Vehicle	-	1,000
269	Other Repair and Maintenance Services	-	-
299	Misc. Contractual Services	250	3,000
	Total Contractual Services	<u>\$ 11,641</u>	<u>\$ 14,200</u>
	<u>Supplies</u>		
312	Small Items of Equipment	\$ 13,111	\$ 9,000
326	Clothing and Uniforms	-	2,500
329	Other Operating Supplies	8,979	50,000
331	Gas, Oil, Diesel Fuel	-	1,000
332	Dog Equipment and Supplies	3,012	6,000
333	Other Equipment Parts	-	2,500
	Total Supplies	<u>\$ 25,102</u>	<u>\$ 71,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2024-2025 Board Approved Budget
	<u>Capital Outlay</u>		
942	General Purpose Machinery and Equipment	\$ -	\$ 1,000
943	Drug Vehicle	178,303	120,000
	Total Capital Outlay	<u>\$ 178,303</u>	<u>\$ 121,000</u>
	Total Expenditures	<u>\$ 219,288</u>	<u>\$ 218,525</u>
	Revenue and Other Sources Over (Under)		
	Expenditures and Other Uses	\$ (55,197)	\$ (38,525)
	Estimated Beginning fund Balance July 1	\$ 488,430	\$ 433,233
	Estimated Ending Fund Balance June 30	<u>\$ 433,233</u>	<u>\$ 394,708</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2024-2025 Board Approved Budget
<u>Revenues</u>			
<u>Local Taxes</u>			
31920	Room Occupancy Tax	\$ 134,805	\$ 80,000
	Total Local Taxes	<u>\$ 134,805</u>	<u>\$ 80,000</u>
Grant Revenue			
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>
	Total Revenues	<u>\$ 138,205</u>	<u>\$ 80,000</u>
<u>Expenditures</u>			
47210	<u>Personnel</u>		
111	Salaries	\$ -	\$ -
141	OASI Employers Share	-	-
147	Unemployment Insurance	-	-
148	Travel	700	2,081
	Total Personnel	<u>\$ 700</u>	<u>\$ 2,081</u>
<u>Contractual Services</u>			
236	Public Relations	\$ -	\$ -
236.002	Local Activity Support	11,900	30,500
236.004	Tourism Promo - Brochures, Flyer, Ads	52,241	55,500
236.005	Manchester Chamber - Tourism Prom	-	-
239	South Central TN Tourism Dues	-	-
240	Hotel/Motel Tax Audit Expense	-	-
247	Christmas Lighting and Banners	245	11,819
	Total Contractual Services	<u>\$ 64,386</u>	<u>\$ 97,819</u>
<u>Supplies</u>			
329	Other Operating Supplies	\$ 614	\$ 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>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>
	Total Expenditures	<u>\$ 67,502</u>	<u>\$ 100,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Tourism Fund 130

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2024-2025 Board Approved Budget
	<u>Transfers</u>		
50000.002	Transfer to General Fund	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 67,502</u>	<u>\$ 100,000</u>
	Revenues over (Under) Expenditures	\$ 70,703	\$ (20,000)
	Estimated Beginning Fund Balance July 1	\$ 297,079	\$ 367,782
	Estimated Ending Fund Balance June 30	<u>\$ 367,782</u>	<u>\$ 347,782</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	<u>Revenues</u>			
	<u>Intergovernmental</u>			
33432	ARP Funds Revenue			
33433	TDECARP Funds Revenue			
33499	State CARES ACT- COVID19 Reimb			
33700	Coffee County Industrial Park			
	Total Intergovernmental	\$ -	\$ -	
	<u>Charges for Current Services</u>			
34461	Billing and Admin Fees/Sanitation	\$ -	\$ -	
	Total Charges for Current Services	\$ -	\$ -	
	<u>Other Revenues</u>			
36101	Interest Earnings			-
36330	Sale of Equipment/Vehicles	-	3,000	-
36350	Insurance Recoveries	-		-
36530	Loss on Disposal of Fixed Assets	-		-
36950	Bad Debts Collections	163	1,000	1,000
36974	Booster Station Revenue	-		-
36975	Water Tower Revenue	-		-
36976	Grant Revenue	-		-
36977	Contribution from County	-		-
36978	AT & T Rental Revenue	-		-
36980	Other Revenues	-		-
36981	Bond Premiums	-		-
36998	Contributed Assets	-		-
36999	Donated Infrastructure	-	100,000	-
	Total Other Revenues	\$ 163	\$ 104,000	\$ 1,000
	<u>Water & Sewer Revenue</u>			
37111	Inside Res/Metered Water Sales	\$ 924,761	\$ 910,000	\$ 1,185,800
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	1,170,400
37115	Outside Comm/Metered Water Sales	135,616	156,000	181,177
37116	Outside Ind/Metered Water Sales	441,711	447,200	585,200
37117	Unbilled Water	-	800	-
37119	Other Metered Water Sales	10		-
37121	Ready To Serve	1,577	2,500	1,000
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	120,000
37193	Water Service Calls	61,360	60,000	79,000
37196	Water Tap Fees	126,538	100,000	155,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Water and Sewer Fund 413

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
37199	Miscellaneous-Water	56,942	32,000	\$ 85,000
37211	Sewer Chg/Inside Residential	1,069,853	1,092,000	\$ 1,429,428
37212	Sewer Chg/Inside Commercial	652,755	676,000	\$ 884,884
37213	Sewer Chg/Inside Industrial	274,032	291,200	\$ 266,834
37214	Sewer Chg/Outside Residential	4,341	6,250	\$ 7,500
37215	Sewer Chg/Outside Commercial	85,504	106,600	\$ 110,000
37216	Sewer Chg/Outside Industrial	423,552	504,400	\$ 550,000
37241	Hillsville Sewer-Unbilled	30,958	15,600	\$ 40,000
37295	Pretreatment Fees	62,770	57,000	\$ 64,000
37296	Sewer Tap Fees	28,000	25,000	\$ 40,000
37297	Single Family Capacity			\$ 2,000
37298	Hotel/Motel Capacity			\$ 40,000
37299	Commercial/Industrial Capacity			\$ 25,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Total Other Revenues	\$ 6,717,208	\$ 6,954,750	\$ 8,647,283
	Total Revenues	\$ 6,717,371	\$ 7,058,750	\$ 8,648,283
	<u>Expenses</u>			
52113	<u>Purification</u>			
	<u>Contractual Services</u>			
241	Electric	\$ 79,597	\$ 65,000	\$ 25,000
245	Telephone and Telegraph	19,079	25,000	\$ -
	Total Contractual Services	\$ 98,676	\$ 90,000	\$ 25,000
	<u>Supplies</u>			
353	Water Purchased for Resale	\$ 1,336,707	\$ 1,360,000	\$ 1,680,000
	Total Supplies	\$ 1,336,707	\$ 1,360,000	\$ 1,680,000
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ 760,905	\$ 800,000	\$ 800,000
	Total Fixed Charges	\$ 760,905	\$ 800,000	\$ 800,000
	Total Purification	\$ 2,196,287	\$ 2,250,000	\$ 2,505,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
52115	<u>Shop and Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,026,385	\$ 1,200,000	\$ 1,515,275
113	Salaries - Overtime	119,976	110,000	\$ 120,000
130	Accrued Benefits	24,661	31,500	\$ 30,000
141	OASI Employers Share	82,926	102,625	\$ 98,500
142	Employee Health Insurance	205,063	220,000	\$ 252,300
143	Retirement - ING	15,712	21,205	\$ 15,000
143.001	Retirement - TCRS	45,903	75,392	\$ 74,000
145	Employee Life Insurance	647	1,000	\$ 1,200
146	Worker's Compensation	12,269	45,000	\$ 16,500
147	Unemployment Insurance	592	1,000	\$ 1,000
148	Education/Training/Travel/ Lodging	6,625	8,000	\$ 9,500
149	Other Employee Benefits	-	-	\$ -
	Total Personnel	<u>\$ 1,540,759</u>	<u>\$ 1,815,722</u>	<u>\$ 2,133,275</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	\$ 500,000
269.2	Repair & Maintenance - Sewer Lines	28,348	35,500	\$ 500,000
269.3	Technical/Radio Equipment Upgrades	23,687	25,000	\$ 25,000
	Total Contractual Services	<u>\$ 373,505</u>	<u>\$ 404,400</u>	<u>\$ 1,152,900</u>
	<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	<u>\$ 93,974</u>	<u>\$ 101,250</u>	<u>\$ 103,050</u>
	<u>Fixed Charges</u>			
511	General Liability Insurance	\$ 12,000	\$ 14,575	\$ 14,575

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Water and Sewer Fund 413

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
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	<u>\$ 79,998</u>	<u>\$ 92,075</u>	<u>\$ 88,575</u>
	<u>Capital Outlay</u>			
943	Vehicles			\$ -
944	ARP Fund Project			
945	TDEC ARP Grant			
946	ARC Grant Expenditures			
947	Hwy 55 Water Main Relocation			
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Shop and Maintenance	<u>\$ 2,088,236</u>	<u>\$ 2,413,447</u>	<u>\$ 3,477,800</u>
52116	<u>Customer Accounts & Collections</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 162,305	\$ 170,100	\$ 190,460
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	<u>\$ 241,624</u>	<u>\$ 254,585</u>	<u>\$ 276,556</u>
	<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	\$ 7,500
239	Dues and Subscriptions	-	-	\$ -
245	Telephone and Telegraph	254	400	\$ 400
249	Other Utility Services	9,450	6,200	\$ 7,000
252	Legal Services	-	50,000	\$ 25,000
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	-	-	\$ -

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Water and Sewer Fund 413

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
259	Other Professional Services	-	1,000	\$ 500
263	Repair and Maintenance - Furniture	-	1,000	\$ 500
267	Repair and Maintenance - Computer Equip	4,412	5,000	\$ 2,000
	Total Contractual Services	\$ 77,322	\$ 148,300	\$ 113,900
	<u>Supplies</u>			
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
	Total Supplies	\$ 15,416	\$ 26,100	\$ 24,100
	<u>Fixed Charges</u>			
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
	Total Fixed Charges	\$ 15,580	\$ 16,325	\$ 16,325
	<u>Debt Service</u>			
693	Amortization of Bond Premium	\$ -	\$ -	
699	Amortization of Loss on Refunding	-	-	
	Total Debt Service	\$ -	\$ -	\$ -
	<u>Grants, Contributions and Other</u>			
741	Bad Debt Expense	\$ 5,894	\$ 9,000	\$ 8,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2025

City of Manchester, Tennessee

Water and Sewer Fund 413

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Total Grants, Contributions and Other	\$ 5,894	\$ 9,000	\$ 8,000
	<u>Capital Outlay</u>			
913	Land Rights & Easements	\$ -	\$ 400	\$ 400
943	Water Vehicles	-	-	478,000
947	Office Machinery and Equipment	-	1,000	1,000
	Total Capital Outlay	\$ -	\$ 1,400	\$ 479,400
	Total Customer Accounts and Collections	\$ 355,836	\$ 455,710	\$ 918,281
52213	<u>Sewer Treatment and Disposal</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 91,734	\$ 153,390	\$ 146,055
113	Salaries - Overtime	35,625	25,000	36,000
130	Accrued Benefits	8,751	-	-
141	OASI Employers Share	9,036	12,500	13,927
142	Employee Health Insurance	31,193	36,500	32,500
143	Retirement - ING	265	-	-
143.001	Retirement - TCRS	20,943	10,026	10,668
145	Employee Life Insurance	57	100	100
146	Worker's Compensation Insurance	2,249	5,500	3,500
147	Unemployment Insurance	51	200	200
148	Education and Training	639	4,500	3,000
	Total Personnel	\$ 200,543	\$ 247,716	\$ 245,951
	<u>Contractual Services</u>			
239	Dues and Subscriptions	\$ -	\$ -	\$ -
241	Electric	335,574	315,000	\$ 440,000
245	Telephone	926	1,200	\$ 1,200
262	Repair & Maint - Other Machinery	110,342	120,000	\$ 1,000,000
	Total Contractual Services	\$ 446,842	\$ 436,200	\$ 1,441,200
	<u>Supplies</u>			
312	Small Items of Equipment	\$ 23,496	\$ 35,000	\$ 30,000
322	Chemical, Lab and Medical Supplies	44,006	45,000	\$ 55,000
326	Clothing and Uniforms	88	-	\$ -
329	Other Operating Supplies	-	-	\$ -
331	Gas, Oil, Diesel Fuel and Grease	48,005	40,000	\$ 15,000
362	Wastewater Pretreatment	25,891	45,000	\$ 27,000
	Total Supplies	\$ 141,485	\$ 165,000	\$ 127,000
	<u>Fixed Charges</u>			
511	General Liability Insurance - Sewer	\$ 17,494	\$ 20,000	\$ 20,000
541	Provision for Depreciation	798,216	1,120,000	\$ 1,050,000
564	State-Annual Maintenance Fee	10,800	14,000	\$ 10,000

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City of Manchester, Tennessee

Water and Sewer Fund 413

Statement of Proposed Operations

July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
566	State Sanitary Survey Fees	1,860	2,000	\$ 2,000
	Total Fixed Charges	\$ 828,370	\$ 1,156,000	\$ 1,082,000
	<u>Capital Outlay</u>			
943	Sewer Vehicles		\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -
	Total Sewer Treatment and Disposal	\$ 1,617,240	\$ 2,004,916	\$ 2,896,151

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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
52218	<u>Mechanical Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 56,494	\$ 48,300	\$ 58,850
113	Salaries - Overtime	52,380	26,250	\$ 15,000
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	\$ 10,200
143.001	Retirement - TCRS	16,942	2,513	\$ 3,600
145	Employee Life Insurance	28	50	\$ 50
146	Worker's Compensation	1,018	1,600	\$ 1,400
147	Unemployment Insurance	48	100	\$ 100
	Total Personnel	<u>\$ 141,854</u>	<u>\$ 95,821</u>	<u>\$ 102,115</u>
	<u>Contractual Services</u>			
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	\$ -
329	Other Operating Supplies	2,504	2,500	\$ 3,000.00
331	Gas, Oil, Diesel Fuel and Grease	5,136	3,500	\$ 3,500.00
	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>\$ 111,815</u>
53000	<u>Special Item-OPEB</u>			
142	Special Item Related to OPEB	\$ -	\$ -	
	Total Special Items	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
49100	<u>Debt Service</u>			
630	Bond Interest			
49200				
650	SRF -Base Loan Interest			
664	USDA Loan Interest-Water Tank			
665	USDA Loan Interest			
700	Bond Issuance Costs			
49501				
690	Other Debt Service			
691	Bank Service Charges			
	Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	
	Total Expenses	<u>\$ 6,410,120</u>	<u>\$ 7,229,093</u>	<u>\$ 9,909,047</u>

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Operating Income/(Loss)	\$ 307,251	\$ (170,343)	\$ (1,260,764)

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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
Non-Operating Revenue(Expenses)				
33432	ARP Funds Revenue		\$ -	\$ 1,637,562
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	\$ 66,000
36350	Insurance Recoveries	-		
36978	AT & T Rental Revenue	-	16,500	20,000
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)	
36999	Donated Infrastructure	-	(100,000)	
49100-700	Bond Issuance Costs	(99,950)	-	
49100-630	Bond Interest	\$ (203,324)	(317,000)	(234,712)
Total Total Non-Operating Revenue/(Expense)		\$ (277,139)	\$ (396,100)	\$ 3,171,469
Change in Net Position		\$ 30,112	\$ (566,443)	\$ 1,910,706
Beginning Net Position		\$ 24,638,989	\$ 24,638,989	\$ 28,218,841
Ending Net Position		\$ 24,669,101	\$ 24,072,546	\$ 30,129,546
Change in Regulatory Net Position				
Change in Net Position		\$ 30,112	\$ (566,443)	\$ 1,910,706
33432	ARP Funds Revenue	-	-	
33433	TDECARP Funds Revenue	-	-	
33499	State CARES ACT- COVID19 Reimb	-	-	-
33700	Coffee County Industrial Park	(17,400)	(17,400)	(34,800)
36999	Donated Infrastructure	-	100,000	-
Statutory Change in Net Position		12,712	(483,843)	1,875,906
Change in Net Position		\$ 30,112	\$ (566,443)	\$ 1,910,706
Depreciation		1,620,464	1,989,200	1,919,200
52115-943	Vehicles	(12)	26,000	\$ (115,000)
52115-944	ARP Fund Project		258,333	(2,016,790)
52115-945	TDEC ARP Grant			(2,059,774)
52115-946	ARC Grant Expenditures		3,108	-
52115-947	Hwy 55 Water Main Relocation			
36999	Donated Infrastructure	-	100,000	(100,000)
49100-700	Bond Issuance Costs	99,950	-	-

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Water and Sewer Fund 413
Statement of Proposed Operations
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Account Number	Account Description	2021-2022 Audited	2022-2023 Estimated Budget	2024-2025 Board Approved Budget
	Change in Cash Basis	1,750,514	1,810,197	(461,659)
	Beginning Cash 7/1	4,631,084	#REF!	\$ 4,709,302
	Ending Cash 6/30	6,381,598		4,247,643

City of Manchester, Tennessee
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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	2023-2024 Estimated Budget	2024-2025 Board Approved 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	0 \$	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	29,229	29,229
43583	TBI Criminal Background Fee			
	Total Charges for Current Services	42,107 \$	51,229 \$	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	5,000	5,000
44570	Cont. & Gifts - STEM		3,200	
44590	Bacon Foundation Grant - Daisy		2,000	
44590	Other	13,500		
44990	Other Local Revenue - SB		5,000	
44990	Other Local Revenue - CFG		11,200	
44990	Other Local Revenue - VUMC		7,500	
	Total Other Local Revenues	70,186 \$	67,600 \$	29,500
 <u>State Education Funds</u>				
46511	Basic Education Program	8,198,828 \$	10,076,394	11,109,974
46515	Early Childhood Ed. Program	277,974	282,444	282,444
46515	Early Childhood Ed. Program - SPK		42,368	42,368
46590	Other State Ed. Funds	2,148		
46590	Other State Ed. Funds - SAFE		238	
46590	Other State Education Funds CSH	81,000		

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City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
46590	Other State Education FundsFRC	59,066		
46590	Other State Education Funds-Summer	356,615	234,464	
46590	Other State Education Funds	30,420		
46590	Leaps Grant	655,025	610,000	
46595	Student Mgmt. System			
46610	Regular Career Ladder	20,345	32,000	18,250
46612	Extended Career Ladder 21st Century Grant			
46630	Energy Efficient Grant			
46790	Innovative School Models - ISM		500,000	
	Total State Education Funds	9,681,421	\$ 11,777,908	\$ 11,453,036
	<u>Other State Revenues</u>			
46840	Alcoholic Beverage Tax	2,096	\$ 1,000	\$ 1,000
46980	Public School Security Grant		61,566	
46980	Other State Grants	31,987		
	Total Other State Revenues	34,083	\$ 62,566	\$ 1,000
	<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	29,348		
	Total Revenues	15,485,323	\$ 16,176,663	\$ 15,752,125

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General Purpose School Fund
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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
<u>Other Sources</u>				
49700	Insurance Recovery			
49800	Transfer from Fed. Ind. Costs			
49810	City General Fund Transfers	1,858,467	1,858,467	1,858,467
39000	Fund Balance		3,049,179	1,041,043
	Reserve		877,500	
	Request for Liquor by Drink Tax from City	-		
	Total Other Sources	\$ 1,858,467	\$ 5,785,146	\$ 2,899,510
	Total Revenues and Other Sources	17,343,790	\$ 21,961,809	\$ 18,651,635
<u>Expenditures and Other Uses</u>				
71000	<u>Instructional Expenditures</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	4,965,018	\$ 5,652,395	6,217,516
116	Teachers-Instructional Coaches		143,030	149,777
116	Teachers-Summer Learning		157,242	
117	Career Ladder Program	13,253	16,000	11,000
127	Extended Career Ladder			
128	Homebound	563	5,000	5,000
162	Clerical Personnel	121,362	173,999	177,311
163	Educational Assistants	167,122	234,591	241,512
163	Educational Assist- Summer Learning		20,350	
188	Bonus Payments	163,954	205,033	
189	Other Salaries	60,259	95,000	103,000
195	Certified Substitute Teachers	5,457	100,000	100,000
198	Non-Cert. Substitute Teachers	70,698	75,000	75,000
201	Social Security	322,370	389,938	428,117
201	Social Security - Summer Learning		11,130	
204	State Retirement	476,259	500,000	448,141
204	State Retirement - Summer Learning		18,491	
208	Dental Insurance	43,918	50,506	53,516
210	Unemployment - Summer Learning		50	
211	Local Retirement - Summer Learning		25	
212	Empl. Medicare Liability	75,287	91,196	100,124
212	Empl. Medicare - Summer Learning		2,628	
217	Retirement-Hybrid	44,624	75,905	100,000
217	Retirement-Hybrid - Summer Learning		1,903	
299	Other Fringe Benefits / Vision Ins	43,444	76,225	56,500
330	Operating Lease Payments		155,053	110,053
336	Maintenance/repair of Equipment			
350	Internet Connectivity			
336	Maintenance/repair of Equipment-DPP			
399	Other Contracted Services	95,508	75,000	90,000
429	Instructional Supplies	120,521	125,000	125,000
429	Instructional Supplies-RTI			

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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
430	Textbooks-Electronic	12,149	25,000	25,000
449	Textbooks	4,880	115,000	115,000
449	Textbooks-RTI			
471	Software			
499	Other Supplies/Materials-SAFE		32,238	32,000
499	Public School Security Grant		61,566	
499	TVA Grant			
499	Other Supplies/Materials	58,765	3,000	3,000
499	Other Supplies/Summer Learning			
599	Other Charges	-43		
722	Instructional Equipment		1,000	
	Total Regular Instruction Program	7,789,316	\$ 9,818,332	\$ 9,964,083
71150	<u>Alternative Instruction Program</u>			
116	Teachers	25,312	\$ 30,498	64,527
189	Other Salaries			
201	Social Security	1,349	1,891	4,001
204	State Retirement	2,607	2,440	4,104
206	Life Insurance	18	36	36
207	Medical Insurance	6,241	7,324	8,580
208	Dental Insurance	228	243	503
210	Unemployment Compensation	21	100	100
212	Employer Medicare	316	442	936
299	Other Fringe Benefits / Vision Ins	250	250	586
	Total Alternative Instruction Program	\$ 36,342	\$ 43,224	\$ 83,373
71200	<u>Special Education Program</u>			
116	Teachers	725,557	\$ 816,725	879,652
117	Career Ladder Program			
127	Career Ladder - Ext. Contracts			
128	Homebound Teachers			
163	Educational Assistants	172,465	344,780	336,122
163	Educational Assistants - SPK		25,944	26,204
171	Speech Pathologist	151,392	161,020	190,800
188	Bonus Payments			
189	Other Salaries			
189	Other Salaries-Sick			
195	Certified Substitute Teachers	14,515	25,000	25,000

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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
201	Social Security	60,332	76,072	87,208
201	Social Security - SPK		1,989	1,989
204	State Retirement	68,510	92,498	91,610
204	State Retirement - SPK		1,523	1,523
206	Life Insurance	768	1,065	1,200
206	Life Insurance - SPK		40	40
207	Medical Insurance	244,458	284,103	301,145
208	Dental Insurance - SPK		400	400
210	Unemployment Compensation	615	1,300	1,300
210	Unemployment Compensation - SPK		100	100
211	Local Retirement	361		
212	Employer Medicare Liability	14,204	17,796	20,193
212	Employer Medicare Liability - SPK		377	377
217	Retirement-Hybrid	4,297	7,306	7,600
299	Other Fringe Benefits / Vision Ins	8,083	15,020	14,800
299	Other Fringe Benefits / Vision Ins - SPK		251	251
336	Maintenance & Repair of Equip.			
399	Other Contracted Services			
429	Instructional Supplies	7,355	6,000	6,000
429	Instructional Supplies - SPK		1,744	1,484
449	Textbooks			
725	Special Ed. Equipment			
	Total Special Education Program	\$ 1,482,889	\$ 1,908,890	\$ 2,023,544
71300	<u>Vocational Education Program</u>			
116	Teachers - ISM	\$ -	\$ 126,548	
207	Medical Insurance - ISM	-	20,000	
208	Dental Insurance - ISM	-	800	
210	Unemployment Compensation - ISM	-	200	
211	Local Retirement - ISM	-	1,000	
212	Medicare - ISM	-	1,817	
299	Other Fringe Benefits / Vision Ins - ISM	-	1,516	
429	Instructional Materials - ISM	-	1,687	
599	Other Charges - ISM	-	235,931	
730	Instructional Equipment - ISM	-	69,000	
	Total Vocational Education Program	\$ -	\$ 475,000	
71400	<u>Student Body Education Program</u>			
499	Other Supplies and Materials	\$ -		
599	Other Charges		2,000	2,000
	Total Student Body Education Program	\$ -	\$ 2,000	\$ 2,000
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	84,918	\$ 97,451	102,962
117	Career Ladder Program	2,000	2,000	2,000
121	Data Processing Personnel			

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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
162	Clerical Personnel	7,920		
162	Clerical Personnel - Summer Learning		7,920	
188	Bonus Payments			
189	Other Salaries			
201	Social Security	5,832	6,166	6,508
201	Social Security - Summer Learning		489	
204	State Retirement	9,160	8,951	6,676
204	State Retirement - Summer Learning		816	
206	Life Insurance	36	36	36
207	Medical Insurance	7,248	8,828	8,249
208	Dental Insurance	454	541	492
210	Unemployment Compensation	22	100	100
211	Local Retirement	92		
212	Employer Medicare Liability	1,375	1,443	1,522
212	Medicare - Summer Learning		115	
299	Other Fringe Benefits / Vision Ins	500	675	586
336	Maintenance/repair of Equipment			
355	Travel	1,403	3,000	4,000
399	Contracted Services		14,000	14,000
499	Other Supplies/Materials	95,598	3,000	5,000
524	In-service Staff Dev.	1,494	2,000	3,000
599	Other Charges			
701	Equipment for Administration			
	Total Attendance	\$ 218,052	\$ 157,531	\$ 155,131
72120	<u>Health Services</u>			
105	Supervisor/Director-CSH	49,449	\$ 55,598	52,598
131	Medical Personnel	137,575	156,336	162,767
131	Medical Personnel CSH			
188	Bonus Payments			
188	Bonus Payments-CSH			
204	State Retirement	7,221	10,802	11,394
204	State Retirement CSH			
206	Life Insurance	143	143	108
206	Life Insurance CSH		36	
207	Medical Insurance	32,159	21,000	22,163
207	Medical Insurance CSH			
208	Dental Insurance	1,812	1,500	1,517
208	Dental Insurance CSH			
210	Unemployment	83	400	400
212	Employer Medicare	2,483	2,238	3,123
212	Employer Medicare CSH		806	
217	Retirement - Hybrid		1,006	1,006
299	Other Fringe Benefits / Vision Ins		222	258
355	Travel/CSH			
399	Other Contracted Svcs. - CSH (Dietician)			
499	Other Supplies & Materials CFG			

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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
499	Other Supplies & Materials	12,097	3,000	3,000
524	In-service Staff Dev./CSH		3,000	3,000
524	In-service Staff Dev.		1,000	1,000
	Total Health Services	\$ 257,067	\$ 279,002	\$ 284,737
72130	<u>Other Student Support</u>			
127	Extended Career Ladder			
130	Social Workers		69,352	68,724
138	Pupil Personnel			
163	Educational Assistants			32,540
188	Bonus Payments			
189	Other Salaries	500		70,003
204	State Retirement	11,835	23,375	22,823
206	Life Insurance	72	136	288
208	Dental Insurance	910	2,000	4,014
210	Unemployment Compensation	42	150	150
212	Employer Medicare Liability	1,500	3,766	5,156
299	Other Fringe Benefits / Vision Ins	950	2,500	8,300
309	Contracts with Govt Agency	130,030	146,850	
399	Other Contracted Services			
499	Other Supplies & Materials	60	1,000	1,000
599	Other Charges	23		
	Total Other Student Support	\$ 291,353	\$ 512,271	\$ 507,546
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director		\$ 27,000	\$ 27,810
117	Career Ladder Program			
127	Extended Career Ladder Program			
129	Librarians	179,219	201,864	184,303
138	Inst. Computer Personnel			
188	Bonus Payments			
189	Other Sal. & Wages			
201	Social Security	10,205	14,190	13,151
204	State Retirement	18,460	20,598	13,490
206	Life Insurance	108	126	126
207	Medical Insurance	93,524	39,100	38,000
207	Medical Insurance-Retirees		90,000	90,000
208	Dental Insurance	1,365	1,706	1,505
210	Unemployment Compensation	55	250	250
212	Employer Medicare Liability	2,387	3,319	3,076
217	Retirement - Hybrid		900	
299	Other Fringe Benefits / Vision Ins	1,500	2,000	2,344
320	Dues and Memberships			
336	Maint/Repair of Equipment			
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

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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
524	In-service/Staff Development		15,000	20,000
524	In-service/Staff Development - ISM		5,000	
599	Other Charges	16,085		
	Total Regular Instruction Program	\$ 323,997	\$ 433,053	\$ 406,055
72220	<u>Special Education Program</u>			
105	Supervisor/Director	73,262	\$ 79,231	95,264
117	Career Ladder Program			
124	Psychological Personnel	58,975	74,234	77,560
135	Assessment Personnel			
188	Bonus Payments			
201	Social Security	8,722	10,619	12,266
206	Life Insurance	72	70	70
211	Local Retirement			
299	Other Fringe Benefits / Vision Ins	1,000	1,245	1,144
307	Communication			
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
599	Other Charges			
725	Special Ed. Equipment			
	Total Special Education Program	\$ 295,162	\$ 315,795	\$ 335,285
72230	<u>Vocational Education</u>			
355	Travel	\$ -		
524	In Service Development	-		
	Total Vocational Education	\$ -		
105	Director of Technology	78,838	\$ 96,042	100,413
188	Bonus Payment			
189	Other Salaries and Wages	81,279	92,701	90,806
201	Social Security	9,032	11,702	11,856
204	State Retirement	12,371	14,383	12,680
206	Life Insurance	108	108	108
207	Medical Insurance	33,407	37,078	33,943
208	Dental Insurance	1,363	1,393	1,476
210	Unemployment Compensation	63	120	120
212	Employer Medicare	2,112	2,737	2,773
299	Other Fringe Benefits / Vision Ins	500	629	629
307	Communication	848	6,000	6,000
336	Main/Repair Tech Equipment/DPP		8,500	8,500
355	Travel		3,000	3,000
399	Other Contracted Services/DPP	20,306	7,000	7,000
451	Uniforms	427	-	-
470	Wiring		3,000	3,000
471	Software	57,833	70,000	70,000

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
499	Other Supplies	39,435	15,000	15,000
499	Other Supplies/Safe Schools			
524	Inservice Staff Dev		4,200	4,200
722	Equipment/DPP		49,912	49,912
722	Equipment-Technology	132,273	30,000	30,000
	Total Board of Education	<u>\$ 515,970</u>	<u>\$ 517,505</u>	<u>\$ 515,416</u>
72310	<u>Board of Education</u>			
118	Secretary to Board	5,000	\$ 5,408	5,000
189	Other Salaries and Wages			
201	Social Security	310	335	310
206	Life Insurance			
207	Medical Insurance	-1		
208	Dental Insurance	-2		
210	Unemployment Compensation	-3	5	
211	Local Retirement	350	378	350
212	Employer Medicare Liability	72	78	73
302	Advertising			
305	Audit Services	18,300	25,000	25,000
308	Consultants			
320	Dues and Membership	10,646	8,500	10,000
321	Engineering Services			
331	Legal Services	4,190	125,000	25,000
332	Legal Notice Recording Fees			
349	Printing, Stationery and Forms			
351	Bd. of Ed. Rental Payments			
355	Travel	6,025	20,000	25,000
	Other Contracted Svcs. TSBA Bd. P			
451	Uniforms		-	-
506	Liability Insurance	24,400	33,000	46,000
508	Premiums on Surety Bonds		775	775
513	Worker's Compensation	81,746	85,000	93,000
524	In-service Staff Development	14,910	25,000	30,000
533	Criminal Investigation Fees		300	300
534	Refund to Applicants-Investigation Fees	281	3,000	3,000
599	Other Charges	4,449	8,000	10,000
701	Admin Equipment		7,000	7,000
	Total Board of Education	<u>\$ 254,489</u>	<u>\$ 431,779</u>	<u>\$ 375,808</u>
101	Director of Schools	124,551	\$ 143,463	147,282
188	Bonus Payments			
189	Other Salaries			
204	State Retirement	12,932	16,002	14,010
206	Life Insurance	72	72	72
207	Medical Insurance	17,255	18,591	16,737
208	Dental Insurance	911	957	949
210	Unemployment Compensation	45	100	100

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City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
211	Local Retirement	3,886	4,447	4,534
212	Employer Medicare Liability	2,568	3,015	3,099
299	Other Fringe Benefits / Vision Ins	500	625	625
307	Communication	13,705	13,000	16,000
320	Dues and Membership	8,000	5,000	5,000
336	Maintenance/Repairs to Equipment			
348	Postal Charges	5,167	5,000	5,000
349	Printing, Stationery and Forms			
355	Travel	12,957	15,000	15,000
	Other Fringe Benefits			
399	Other Contracted Services			
435	Office Supplies	497	2,000	2,000
	Periodicals			
524	In-service Staff Development			
599	Other Charges	2,324	3,500	3,500
701	Administration Equipment			
	Total Office of the Superintendent	272,865	308,166	313,575
72410	<u>Office of the Principal</u>			
104	Principals	230,325	\$ 271,315	279,253
104	Principals - Summer Learning		\$ 7,915	
117	Career Ladder Program	1,000	1,000	
127	Extended Career Ladder			
139	Assistant Principal	186,933	234,060	232,530
161	Secretaries	108,528	134,394	126,191
188	Bonus Payments			
189	Other Salaries	500	4,590	5,150
201	Social Security	30,066	39,759	39,874
201	Social Security - Summer Learning		491	
204	State Retirement	44,403	53,102	41,714
204	State Retirement - Summer Learning		816	
206	Life Insurance	322	306	336
207	Medical Insurance	91,865	118,732	125,852
208	Dental Insurance	4,034	4,380	4,551
210	Unemployment Compensation	208	400	400
211	Local Retirement	5,483	6,000	3,200
212	Employer Medicare Liability	7,032	9,298	9,325
212	Medicare - Summer Learning		120	
299	Other Fringe Benefits / Vision Ins	2,973	3,650	3,645
307	Communication			
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repairs of Equipment			
348	Postal Charges			
355	Travel		2,500	2,500
399	Other Contracted Services		500	
435	Office Supplies	958	1,500	1,500

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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
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	\$ 896,028	\$ 877,221
72510	<u>Fiscal Services</u>			
119	Accountants/Bookkeepers	67,638	\$ 54,192	138,337
122	Purchasing Personnel		78,550	
188	Bonus Payments			
189	Other Salaries	143,596	72,312	138,394
189	Other Salaries-Sick		62,003	
201	Social Security	12,187	16,445	17,161
204	State Retirement	11,059	18,539	19,372
206	Life Insurance	144	144	144
207	Medical Insurance	40,605	46,711	49,513
208	Dental Insurance	1,818	1,857	1,968
210	Unemployment Compensation	83	200	200
211	Local Retirement			
212	Employer Medicare Liability	2,850	3,846	4,070
299	Other Fringe Benefits / Vision Ins		230	260
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repair of Equipment			
355	Travel	656	3,300	3,300
399	Other Contracted Services	55,121	50,000	50,000
411	Data Processing Supplies			
499	Other Materials & Supplies	8,795	7,000	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	\$ 422,329	\$ 433,719
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	232,729	\$ 424,550	413,840
188	Bonus Payments			
201	Social Security	13,421	26,322	25,658
204	State Retirement	12,118	29,719	26,320
206	Life Insurance	273	340	400
207	Medical Insurance	67,978	92,204	97,736
208	Dental Insurance	3,447	4,403	4,470
211	Local Retirement			
299	Other Fringe Benefits / Vision Ins		1,010	710
329	Laundry Service/Uniforms	12,508	5,000	
336	Maintenance/repair of Equipment		320	
359	Disposal Fee	37,537	43,000	44,000
399	Contracted Services	23,589		

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City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
410	Custodial Supplies	61,150	53,000	53,000
415	Electricity	309,666	350,000	350,000
434	Natural Gas	22,172	37,000	37,000
454	Water/Sewer	36,740	38,000	40,000
499	Other Supplies and Materials		550	550
501	Boiler Insurance		2,000	2,000
502	Building and Contents Insurance	48,279	49,000	52,000
599	Other Charges		25,000	25,000
720	Plant Operation Equipment		8,500	8,500
	Total Operation of Plant	<u>\$ 884,963</u>	<u>\$ 1,199,574</u>	<u>\$ 1,190,685</u>
72620	<u>Maintenance of Plant</u>			
105	Supervisor			
167	Maintenance Personnel	215,131	\$ 237,173	245,275
188	Bonus Payments			
189	Other Salaries			
201	Social Security	12,595	14,705	15,207
299	Other Fringe Benefits / Vision Ins		255	255
307	Communication	718	2,200	2,200
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
336	Maintenance & Repairs/ Equip. SAFES			
338	Maintenance & Repairs/Vehicles	4,522	4,000	4,000
355	Travel	1,201	1,000	1,000
399	Other Contracted Services	20,902	21,000	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	20,000
524	In-service Staff Development		300	300
599	Other Charges	150	1,000	1,000
717	Maintenance Equipment		5,000	5,000
717	SAFES Equipment			
	Total Maintenance of Plant	<u>\$ 463,887</u>	<u>\$ 559,502</u>	<u>\$ 570,414</u>
105	Supervisor	5,151	\$ 5,250	5,150
146	Bus Drivers	2,599	36,374	44,178
201	Social Security	338	2,566	3,058
204	State Retirement	292	1,480	2,300
206	Life Insurance	3	27	36
207	Health Insurance	810	600	605
210	Unemployment Compensation	3	70	50
212	Employer Medicare Liability	79	602	716
299	Other Fringe Benefits / Vision Ins		65	86
399	Other Contracted Services			
412	Diesel Fuel	9,946	15,000	20,000
499	Other Supplies			

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City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2024 thru June 30, 2025

Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
511	Vehicle Insurance	10,000	10,000	10,000
599	Other Charges	1,112	1,200	5,000
	Total Transportation	<u>\$ 38,577</u>	<u>\$ 93,579</u>	<u>\$ 116,705</u>
	Total Support Services Expenditures	<u>\$ 4,879,703</u>	<u>\$ 6,126,114</u>	<u>\$ 6,082,297</u>

73100	Vocational			
116	Teachers			
201	Social Security			
204	State Retirement			
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			
212	Medicare			
299	Other Fringe Benefits			
429	Instructional Supplies			
422	Food Supplies / Summer Learning	-89,261 \$	3,963	
	TOTAL	-89,261 \$	3,963	0

73300	<u>Community Services</u>			
105	Supervisor/Director - LEAPS	75,518 \$	77,415	
105	Supervisor/ESP			
116	Teachers	114,262		
116	Teachers - LEAPS		92,685	
162	Clerical Personnel	23,557		

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City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved 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	16,600	16,600
43523	Income from Breakfast	38	17,680	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>\$ 208,280</u>	<u>\$ 208,280</u>
<u>Other Local Revenues</u>				
44110	Interest Earned	677	\$ 500	\$ 500
44170	Misc. Refunds	-9,485	800	800
44570	Contributions and Gifts			
44530	Sale of Equipment			
44990	Local Revenue			
	Total Other Local Revenues	<u>\$ (8,808)</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>
<u>State of Tennessee</u>				
46520	School Food - State Matching		\$ 9,815	\$ 8,295
	Total State of Tennessee	<u>\$ -</u>	<u>\$ 9,815</u>	<u>\$ 8,295</u>
<u>Federal Government</u>				
47111	Lunch - USDA	926,197	978,392	964,423
47113	Breakfast - USDA	377,965	29,226	194,171
47114	USDA Fruit & Vegetable Grant	110,210		
47114	USDA Snack		39,999	75,000
47115	Food Svc. Commodities	68,868	72,591	83,019
47590	Other Federal thru State		33,432	
	Total Federal Government	<u>\$ 1,483,240</u>	<u>\$ 1,153,640</u>	<u>\$ 1,316,613</u>
<u>Other Sources</u>				
49700	Insurance Recovery		\$ -	\$ -
	Total Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
39000	Fund Balance		\$ 323,195	

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City of Manchester, Tennessee
Central Cafeteria Fund
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July 1, 2024 To June 30, 2025

Account Number	Account Description	2021-2022 Audited	2023-2024 Estimated Budget	2024-2025 Board Approved Budget
	Total Revenues and Other Sources	\$ 1,502,743	\$ 1,696,230	\$ 1,534,488
	Total Available Funds	\$ 1,502,743	\$ 1,696,230	\$ 1,534,488
	<u>Expenditures</u>			
73100	<u>Food Service</u>			
105	Supervisor	80,202	\$ 91,370	\$ 95,700
162	Clerical Personnel			
165	Cafeteria Personnel	273,256	381,166	366,293
188	Bonus Payments			
189	Other Salaries and Wages	11,463		
201	Social Security	22,299	33,098	28,644
204	State Retirement	16,640	27,923	31,727
206	Life Insurance	274	382	396
207	Medical Insurance	71,777	117,519	124,099
208	Dental Insurance	4,059	4,913	4,915
210	Unemployment Compensation	370	450	450
211	Local Retirement	2,564	3,600	3,000
212	Employer Medicare	5,215	6,602	6,699
299	Other Fringe Benefits	500	1,401	1,446
307	Communication	197		
308	Consultants			
320	Dues/Memberships	354	600	600
336	Maintenance/Repair of Equip.	10,672	9,999	10,000
354	Transportation - Other than Students			
355	Travel	835	5,001	6,500
399	Contracted Services	11,707	30,000	30,000
421	Food Preparation Supplies		5,000	5,000
422	Food Supplies	530,098	731,615	660,000
422	FFVP Grant			
435	Office Supplies	1,072	2,000	2,000
451	Uniforms	1,623	4,000	4,000
469	Commodities	68,868	72,591	83,019
499	Other Supplies/Materials	16,686	20,000	20,000
524	In-service/Staff Development	3,782	5,000	8,000
599	Other Charges	7,812	12,000	12,000
710	Equipment Grant			
710	Food Service Equipment	17,085	130,000	30,000
	Total Food Service	1,159,410	\$ 1,696,230	\$ 1,534,488
	Total Expenditures	1,159,410	\$ 1,696,230	\$ 1,534,488