



City of Manchester

Fiscal Year 2025 - 2026

Annual Budget

City of Manchester
Board of Mayor and Alderman
2024-2025

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

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

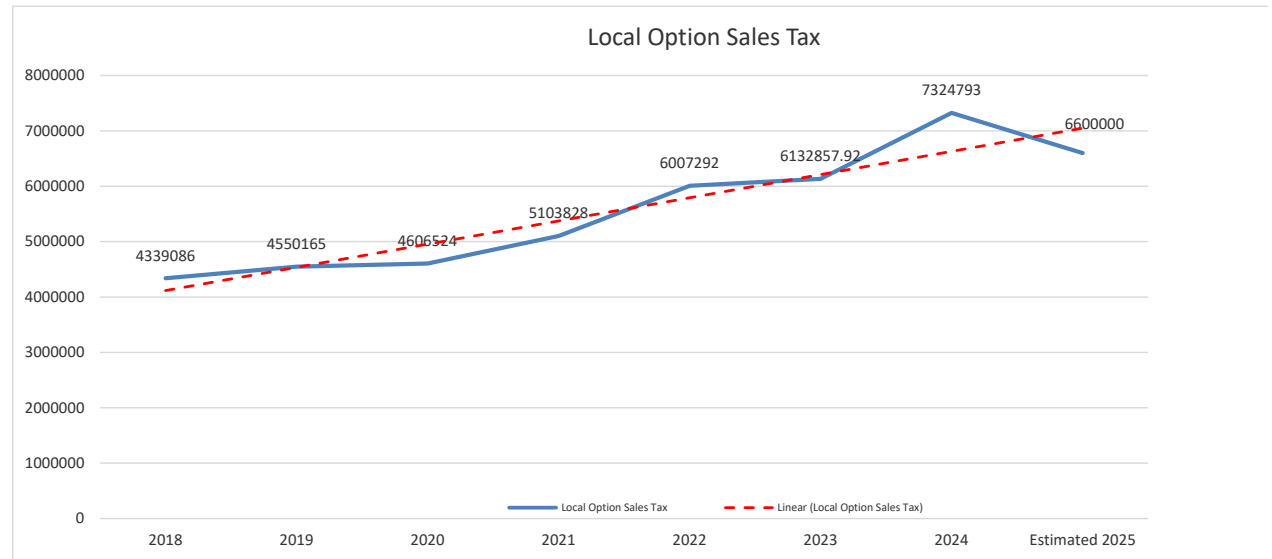
Property Tax Estimator for one fund	For Use By Municipalities
Total Assessed Value	\$ 356,765,254.00
Adopted Tax Rate	1.5221
Historical Collection Rate	94.23%
Tax Levy	5,430,323.93
Estimated Collections	5,116,994.24

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026**

	2019	2020	Actual 2021	2022	2023	2024	2025	Estimated 2026
Local Option Sales Tax	\$ 4,550,165	\$ 4,606,524	\$ 5,103,828	\$ 6,007,292	\$ 6,588,638	\$ 7,366,851	\$ 7,309,394	\$ 7,518,000
Growth in Sales Tax over prior year	4.86%	1.24%	10.80%	17.70%	9.68%	11.81%	-0.78%	2.85%

Monthly Local Option Sales Tax Receipts for 2025	
July	590,702
August	1,194,513
September	571,297
October	500,974
November	552,183
December	564,604
January	553,250
February	663,513
March	496,544
April	484,459
May	569,115
June	568,240
Total	7,309,394

Average year over year Growth Rate 2020-2025	8.41%
Average year over year Growth Rate 2021-2025	9.84%
Average year over year Growth Rate 2022-2025	9.60%
Average year over year Growth Rate 2023-2025	6.90%
Average year over year Growth Rate 2024-2025	5.52%



City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Revenues</u>			
	<u>Local Taxes</u>			
31200	Current Property Taxes	\$ 5,130,433	\$ 5,508,000	\$ 5,565,000
31211	Delinquent Property Tax - 1st Prior Year	68,697	75,000	55,000
31219	Delinquent Property Tax - Other Years	14,734	25,000	25,000
31320	Interest and Penalty	30,926	28,600	32,000
31610	Local Option Sales Tax	7,366,851	7,160,000	7,518,000
31710	Wholesale Beer Tax	486,888	500,000	500,000
31720	Wholesale Liquor Tax	374,295	315,000	330,750
31850	Business License App Fee	550,617	552,000	250,000
31912	Cable TV Franchise Tax	126,051	145,000	210,000
31920	Room Occupancy Tax	547,061	550,000	-
31922	Hotel/Motel License Fee	30,087	25,000	25,000
	Total Local Taxes	\$ 14,726,640	\$ 14,883,600	\$ 14,510,750
	<u>Licenses and Permits</u>			
32230	Beer and Liquor by Drink Permits	\$ 14,831	\$ 15,076	\$ 18,000
32231	Special Events Permit	150	-	150
32610	Building Permits	242,342	240,000	210,000
32611	Bonnaroo Property Permits	34,050	35,000	30,000
	Total Licenses and Permits	\$ 291,373	\$ 290,076	\$ 258,150
	<u>Intergovernmental</u>			
33310	Payment in Lieu of Taxes - Housing Authority	\$ -	\$ 10,000	\$ 5,000
33320	State Revenue Sharing - T.V.A.	149,824	144,000	144,000
33321	MCA Payment in Lieu of Taxes	-	-	-
33322	ASPEN Payment in Lieu of Taxes	-	-	-
33323	Great Lake Cheese Pilot	88,393	88,394	82,500
33425	THSO Police Grant	21,720	-	30,000
33426	ARC Downtown Grant	1,454	-	-
33427	TN Dept of Safety SRO Grant	-	225,000	225,000
33432	VCIF Grant	-	-	150,000
33436	TDOT Signalization Project	-	187,110	187,110
33437	TDOT Widening Project	-	-	-
33438	COPS Grant	168,588	-	-
33510	State Sales Tax	1,516,315	1,363,000	1,443,200
33520	State Income Tax	1,076	3,100	3,000
33530	State Beer Tax	5,367	5,506	5,520
33541	State Mix Drink Tax	224,767	200,000	200,000
33551	State Gasoline and Motor Fuel Tax	219,111	185,000	220,000
33552	State - City Streets and Transportation	22,352	21,960	21,960
33556	State 3% Gas Tax	207,975	180,000	189,000
33557	SportsBetting Tax	23,211	12,000	25,000
33590	State Highway Maintenance Contract	58,389	48,000	55,000
33591	State Supplemental Reimburse-Police	40,000	-	20,000
33592	State Supplemental Reimburse-Fire	-	-	20,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
33593	Corporate Excise Tax	152,954	132,000	132,000
33594	Building Impact Fees	-	310,000	330,000
33700	Coffee County Industrial Park	-	-	150,000
33711	Coffee County Appropriation to Fire Dept.	165,000	16,500	35,000
	Total Intergovernmental	\$ 3,067,996	\$ 3,131,570	\$ 3,673,290
	<u>Charges for Current Services</u>			
34125	Development Street Lighting	\$ 22,500	\$ 18,000	\$ 18,000
34230	Fees and Commissions	1,904	3,000	2,500
34240	Accident Report Charges	524	-	300
34314	Mowing Charges	528	1,000	1,000
34420	Black & Concrete Tile	35,459	30,000	35,000
34510	Animal Control Charges	1,950	2,000	4,000
34511	Donations-Animal Control	-	-	-
	Total Charges for Current Services	\$ 62,865	\$ 54,000	\$ 60,800
	<u>Fines, Forfeitures and Penalties</u>			
35109	Court Judgement Interest	\$ -	\$ -	\$ -
35110	Court Fines and Costs	141,561	164,312	150,000
35111	Knox Box Revenue	4,112	3,000	-
35115	SOR Fees	1,500	2,400	1,800
	Total Fines, Forfeitures and Penalties	\$ 147,173	\$ 169,712	\$ 151,800
	<u>Other Revenues</u>			
36101	Interest Earnings	\$ 67,017	\$ 197,000	\$ 110,000
36330	Sale of Equipment/Vehicles	-	-	30,000
36331	Sale of Equipment/Vehicles - Police	-	-	-
36333	Sale of Property-Industrial Park	417,450	-	1,150,000
36340	Sale of Cemetery Lots	950	400	400
36350	Insurance Recovery	22,700	-	10,500
36711	Contribution/Donations - Fire Dept	10,700	-	15,000
36713	Contribution/Donations - Police Dept	-	-	15,000
36716	National Fire Safety Council Income	170	-	-
36717	Community Policing Donations	17,192	18,934	10,000
36964	Calendar Revenue-Fire	-	-	-
36965	New Money for School Bonds	-	-	-
36994	Transfer from City Schools (CSES Project)	-	-	-
36995	Transfer from City Schools (SRO)	-	58,742	-
36996	Transfer from Tourism	-	-	175,000
36999	Miscellaneous Revenues	60,183	15,000	205,000
	Total Other Revenues	\$ 596,362	\$ 290,076	\$ 1,720,900
	Total Revenues	\$ 18,892,409	\$ 18,819,034	\$ 20,375,690

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Expenditures and Other Uses</u>				
41210	<u>City Court</u>			
252	Legal Services	\$ 8,000	\$ 12,000	\$ 12,000
	Total City Court	<u>\$ 8,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
41310	<u>Board of Mayor and Aldermen</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 82,652	151,940	225,040
113	Salaries-Overtime	1,270	5,000	2,500
141	OASI Employers Share	6,389	12,006	17,216
142	Employee Health Insurance	-	-	4,000
143.001	Retirement-TCRS	3,247	9,197	13,975
145	Employee Life Insurance	32	50	75
147	Unemployment Insurance	119	150	150
148	Education/Training/Travel/ Lodging	5,310	20,000	25,000
172	Election Officials and Clerks	-	1,600	1,800
	Total Personnel	<u>\$ 99,019</u>	<u>\$ 199,943</u>	<u>\$ 289,756</u>
	<u>Contractual Services</u>			
211	Postage	\$ 95	\$ 300	\$ 200
211.001	Historical Zoning-Supplies	-	300	200
221	Printing, Duplicating and Typing	4,384	5,000	5,000
231	Legal Notices	1,095	5,000	2,500
233	Subscriptions/Publications	1,931	4,000	2,500
236	Public Relations	12,731	18,000	25,000
239	Dues and Subscriptions	4,817	6,200	6,200
239.001	Dues and Subscriptions-SCTDD	5,130	2,565	2,500
245	Telephone	1,675	3,000	6,000
252	Legal Services	136,833	150,000	130,000
254	Architectural/Engineering	500	15,000	15,000
259	Other Professional Services	30,601	75,000	75,000
261	Repairs and Maint - Vehicle	-	-	-
	Total Contractual Services	<u>\$ 199,792</u>	<u>\$ 284,365</u>	<u>\$ 270,100</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 234	\$ 1,500	\$ 1,500
312	Small Items of Equipment	2,904	10,500	5,000
326	Clothing and Uniforms	-	1,000	1,000
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expenses	280	1,500	1,500
	Total Supplies	<u>\$ 3,418</u>	<u>\$ 14,500</u>	<u>\$ 9,000</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ -	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	Total Board of Mayor and Aldermen	<u>\$ 302,229</u>	<u>\$ 500,308</u>	<u>\$ 570,356</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
41510	<u>Financial Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 355,011	\$ 402,448	\$ 433,448
113	Salaries - Overtime	2,079	3,500	3,500
141	OASI Employers Share	27,575	32,082	26,248
142	Employee Health Insurance	36,587	88,760	69,431
143.001	Retirement - TCRS	19,051	23,583	26,917
145	Employee Life Insurance	154	350	200
147	Unemployment Insurance	296	450	250
148	Education/Training/Travel/ Lodging	2,992	6,500	6,000
	Total Personnel	<u>\$ 443,745</u>	<u>\$ 557,674</u>	<u>\$ 565,994</u>
	<u>Contractual Services</u>			
211	Postage	\$ 5,800	\$ 5,000	\$ 5,000
221	Printing, Duplicating and Typing	1,760	6,000	6,000
231	Publication Formal and Legal Notices	627	1,000	800
239	Dues and Subscription	42	1,000	800
245	Telephone	730	1,500	800
253	Accounting/Auditing Services	95,495	158,840	148,840
255	Data Processing Support	25,740	42,000	42,000
258	Paycom Return Fees	288		250
261	Repairs and Maint - Vehicles	-	-	-
267	Repairs and Maint - Computer Equip	-	250	250
	Total Contractual Services	<u>\$ 130,482</u>	<u>\$ 215,590</u>	<u>\$ 204,740</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 46,360	\$ 5,000	\$ 3,000
312	Small Items of Equipment	4,687	6,000	6,000
326	Clothing and Uniforms	-	600	600
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	144	300	350
	Total Supplies	<u>\$ 51,191</u>	<u>\$ 11,900</u>	<u>\$ 9,950</u>
	<u>Fixed Charges</u>			
514	Professional Liability/Surety Bond	\$ 895	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ 895</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	<u>Capital</u>			
947	Office Machinery & Equipment	\$ 109	\$ 50,000	\$ -
	Total Capital	<u>\$ 109</u>	<u>\$ 50,000</u>	<u>\$ -</u>
	Total Financial Administration	<u>\$ 626,422</u>	<u>\$ 836,664</u>	<u>\$ 782,184</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
41600	<u>Information Systems</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 83,192	\$ 155,269	\$ 155,269
113	Salaries - Overtime	-	-	-
141	OASI Employers Share	6,303	11,878	8,000
142	Employee Health Insurance	5,521	12,033	8,771
143.001	Retirement - TCRS	4,875	9,099	9,642
145	Employee Life Insurance	31	90	75
147	Unemployment Insurance	42	100	75
148	Education/Training/Travel/ Lodging	406	3,500	2,500
	Total Personnel	<u>\$ 100,370</u>	<u>\$ 191,969</u>	<u>\$ 184,332</u>
	<u>Contractual Services</u>			
211	Postage	\$ -	\$ -	\$ -
221	Printing, Duplicating and Typing	-	-	-
231	Publication Formal and Legal Notices	-	-	-
239	Dues and Subscription	-	-	25,000
245	Telephone	1,913	1,200	1,800
255	Data Processing Support	58,206	65,940	71,900
267	Repairs and Maint - Computer Equip	1,331	2,000	1,500
	Total Contractual Services	<u>\$ 61,450</u>	<u>\$ 69,140</u>	<u>\$ 100,200</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 757	\$ 1,500	\$ 1,500
312	Small Items of Equipment	3,571	4,000	4,500
326	Clothing and Uniforms	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	-	-	-
340	Meeting Expense	-	300	-
	Total Supplies	<u>\$ 4,328</u>	<u>\$ 5,800</u>	<u>\$ 6,000</u>
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ -
	Total Fixed Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Capital Outlay</u>			
944	Computer Equipment and Software	\$ 17,195	\$ 15,000	\$ 50,000
	Total Capital Outlay	<u>\$ 17,195</u>	<u>\$ 15,000</u>	<u>\$ 50,000</u>
	Total Information Systems	<u>\$ 183,343</u>	<u>\$ 281,909</u>	<u>\$ 340,532</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
41700	<u>Planning and Zoning</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 226,551	\$ 318,588	\$ 358,468
113	Salaries - Overtime	-	1,000	500
141	OASI Employers Share	18,903	24,448	21,228
142	Employee Health Insurance	18,890	33,000	20,300
143.001	Retirement - TCRS	13,276	18,728	22,261
145	Employee Life Insurance	132	175	200
147	Unemployment Insurance	168	350	350
148	Education/Training/Travel/ Lodging	2,138	3,500	7,000
	Total Personnel	<u>\$ 280,058</u>	<u>\$ 399,789</u>	<u>\$ 430,307</u>
	<u>Contractual Services</u>			
211	Postage	\$ 155	\$ 200	\$ 150
221	Printing, Duplicating and Typing	349	700	500
231	Publication Formal and Legal Notices	3,056	6,000	8,000
234	Manuals and Code Updates	-	1,000	1,000
239	Dues and Subscription	5,728	5,000	25,000
241	Utilities-Electricity	1,868	-	20,000
245	Telephone	-	3,000	2,500
259	Other Professional Service	19,136	40,000	66,000
261	Repairs and Maint - Vehicles	140	2,000	1,000
262	Online SDS Management	2,702	3,000	2,000
	Total Contractual Services	<u>\$ 33,134</u>	<u>\$ 60,900</u>	<u>\$ 126,150</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 437	\$ 3,700	\$ 3,500
312	Small Items of Equipment	2,238	3,950	3,500
326	Clothing and Uniforms	596	1,000	1,000
329	Other Operating Supplies	200	200	-
331	Gas, Oil, Diesel Fuel and Grease	2,994	4,500	3,500
334	Tires and Tubes	757	1,000	1,500
340	Meeting Expenses	-	800	800
341	City Cemetery Expense	-	99	-
	Total Supplies	<u>\$ 7,222</u>	<u>\$ 15,249</u>	<u>\$ 13,800</u>
	<u>Fixed Charges</u>			
531	Rent - Building	-	-	24,000
533	Machinery & Equipment - Copier	\$ 2,126	\$ 3,000	\$ 3,000
	Total Fixed Charges	<u>\$ 2,126</u>	<u>\$ 3,000</u>	<u>\$ 27,000</u>
	<u>Capital Outlay</u>			
943	Vehicles	-	-	35,000
	Total Planning and Zoning	<u>\$ 322,540</u>	<u>\$ 478,938</u>	<u>\$ 632,257</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
41800	<u>General Government and Buildings</u>			
	<u>Personnel</u>			
143	Retirement Expense	\$ -	\$ 2,500	\$ 1,500
149	Other Employee Benefits	-	20,000	10,000
	Total Personnel	\$ -	\$ 22,500	\$ 11,500
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 4,071	\$ 2,000	\$ 20,000
241	Electric	48,980	55,000	50,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000
242	Water	5,851	10,000	9,000
244	Gas	10,310	20,000	15,000
245	Telephone	26,719	38,000	38,000
251	Medical Services	14,039	20,000	20,000
259	Other Professional Service	26,512	55,000	25,000
266	Repairs and Maint - Buildings	26,191	275,000	50,000
292	Janitorial Services	18,948	25,000	25,000
	Total Contractual Services	\$ 211,621	\$ 530,000	\$ 282,000
	<u>Supplies</u>			
311	Office Supplies	\$ 25	\$ 3,000	\$ 2,500
312	Small Items of Equipment/Furniture	-	-	100,000
324	Household and Janitorial Supplies	276	3,000	2,500
	Total Supplies	\$ 301	\$ 6,000	\$ 105,000
	<u>Fixed Charges</u>			
511	General Liability	\$ 191,128	\$ 221,000	\$ 255,300
515	Workers Compensation Insurance	112,161	150,000	175,000
521	Building Insurance	8,617	12,500	11,500
521.001	Building Insurance-Conference Ctr	-	-	-
533	Machinery/Equip - Copier	1,576	1,800	1,800
533.001	IT Hardware Purchase-State Grant	-	-	-
533.002	Machinery/Equip - Computer Software	-	-	-
533.003	Machinery/Equip - Postage Machine	1,859	2,600	2,200
	Total Fixed Charges	\$ 315,341	\$ 387,900	\$ 445,800
	<u>Capital Outlay</u>			
929	Other Building	-	-	50,000
948	Westwood Grant Expenses	\$ -	\$ -	\$ -
948.004	Transportation Plan-TDOT	-	-	-
948.006	TDOT Signalization Project	2,362	187,110	186,177
948.007	TDOT Widening Project	6,353	-	-
948.015	Industrial Bd of Coffee Co Reimb	-	-	-
948.016	Multi-Modal Sidewalk Grant	-	45,890	45,750
948.017	ARC Downtown Grant	1,359	(10,125)	-
	Total Capital Outlay	\$ 10,074	\$ 222,876	\$ 281,927
	Total General Government and Buildings	\$ 537,337	\$ 1,169,276	\$ 1,126,227

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
41850	<u>Economic Development Board</u>			
148	Education/Travel/Lodging	\$ 4,138	\$ 7,500	\$ -
171	Administrative Director Support	50,000	50,000	-
171.001	Outside Retail Dev. Consultant	11,485	18,000	-
	<u>Total Personnel</u>	<u>65,623</u>	<u>75,500</u>	<u>-</u>
	<u>Contractual Services</u>			
221	Marketing Materials/Advertising	\$ 54	6,000	-
252	Legal Services	866	15,000	-
	<u>Total Contractual Services</u>	<u>920</u>	<u>21,000</u>	<u>-</u>
	<u>Supplies</u>			
310	Trade Show Exhibit	\$ -	7,500	-
312	Computer/Office Equipment	\$ -	1,000	-
329	Other Operating Supplies	-	7,500	-
	<u>Total Supplies</u>	<u>-</u>	<u>16,000</u>	<u>-</u>
	<u>Total Economic Development Board</u>	<u>\$ 66,543</u>	<u>\$ 112,500</u>	<u>\$ -</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
42100	<u>Police</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 2,264,881	\$ 2,385,833	\$ 2,430,453
111	Bonnaroo Wages	\$ 37,531		\$ 169,000
113	Salaries - Overtime	429	110,000	110,000
135	Holiday	55,134	60,500	90,000
141	OASI Employers Share	179,996	195,559	165,000
142	Employee Health Insurance	269,732	427,064	215,600
143	Retirement - ING	14,386	35,000	35,000
143.001	Retirement - TCRS	125,991	149,801	150,931
145	Employee Life Insurance	1,165	1,600	1,600
147	Unemployment Insurance	1,448	2,000	1,200
148	Education/Training/Travel/ Lodging	15,553	23,000	23,000
	Total Personnel	<u>\$ 2,966,246</u>	<u>\$ 3,390,358</u>	<u>\$ 3,391,784</u>
	<u>Contractual Services</u>			
211	Postage	\$ 275	\$ 600	\$ 600
213	Automobile Licenses and Title	462	400	300
216	Radio and Cable Services	402	1,500	1,500
221	Printing, Duplicating and Typing	4,381	2,500	2,500
231	Legal Advertisement	261	600	600
239	Dues and Subscription	945	1,000	1,000
245	Telephone	17,345	21,000	18,000
256	Information System Support	28,475	22,000	32,000
259	Other Professional Services	-		-
259.001	Collection Expense Fees	-	-	-
259.002	First Responder Counseling	-	-	-
261	Repairs and Maint - Vehicles	40,516	40,000	36,000
267	Repairs and Maint - Computer Equip	-	200	200
269	Repairs and Maint - Other	-	200	-
	Total Contractual Services	<u>\$ 93,062</u>	<u>\$ 90,000</u>	<u>\$ 92,700</u>
	<u>Supplies</u>			
311	Office Supplies	\$ 3,118	\$ 5,000	\$ 3,000
311.001	Office Supplies-SOR	350	350	1,000
312	Small Items of Equip	11,997	22,100	20,000
323.001	Trustee Expenses	-	-	-
323.002	Community Policing Expense	15,519	26,000	26,000
323.003	Comm Policing Bonnaroo	8,031	-	-
326	Clothing and Uniforms	19,034	11,000	25,000
327	Firearm Supplies	10,225	7,000	10,000
329	Other Operating Supplies	3,070	4,500	2,500
331	Gas, Oil, Diesel Fuel and Grease	77,526	100,000	90,000
334	Tires and Tubes	3,314	6,000	6,000
	Total Supplies	<u>\$ 152,184</u>	<u>\$ 181,950</u>	<u>\$ 183,500</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Fixed Charges</u>			
533	Machinery & Equipment - Copier	\$ 800	\$ 1,800	\$ 1,800
	Total Fixed Charges	\$ 800	\$ 1,800	\$ 1,800
	<u>Capital Outlay</u>			
943.001	Vehicles	\$ -	\$ 160,000	\$ -
944.001	Computer Equipment and Software	\$ 2,760	\$ 13,000	\$ 172,000
944.002	VCIF Grant	168,589	127,719	150,000
944.003	THSO Police Grant	16,109		30,000
944.004	BVP DOJ Grant (Vests)	-		-
944.005	SRO GRANT	31,514	225,000	225,000
	Total Capital Outlay	\$ 218,972	\$ 525,719	\$ 577,000
	Total Police	\$ 3,431,264	\$ 4,189,827	\$ 4,246,784
42200	<u>Fire</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 1,658,317	\$ 1,762,451	\$ 1,811,331
113	Salaries - Overtime	145,922	150,000	135,000
135	Holiday	75,086	71,500	90,000
141	OASI Employers Share	143,141	151,772	142,000
142	Employee Health Insurance	210,432	300,000	246,000
143	Retirement - ING	12,880	14,000	14,000
143.001	Retirement - TCRS	100,064	116,260	112,484
145	Employee Life Insurance	986	1,300	1,200
147	Unemployment Insurance	1,451	2,000	1,500
148	Education/Training/Travel/ Lodging	18,536	20,000	30,000
	Total Personnel	\$ 2,366,815	\$ 2,589,283	\$ 2,583,515
	<u>Contractual Services</u>			
211	Postage	\$ 126	\$ 150	\$ 150
216	Radio and TV Services	4,219	4,600	5,000
221	Printing, Duplicating and Typing	38	150	150
221.002	Calendar Expense	-	-	-
221.001	Nat. Fire Safety Council	157	-	-
231	Publication and Legal Notices	-	300	300
236	Public Relations (Advertising)	1,995	2,500	2,500
239	Dues and Subscription	3,546	6,000	6,000
245	Telephone	9,732	9,000	9,000
259	Other Professional Services	-	-	-
259.002	First Responder Counseling	-	-	-
261	Repairs and Maint - Vehicles	38,708	45,000	50,000
266	Repairs and Maint - Buildings	27,880	44,000	40,000
266.001	Repairs & Maint - Bldgs (HVAC)	-	800	800
269	Repairs and Maint - Other	-	1,000	1,000
269.300	Repairs and Maint - Fire Hydrants	-	8,500	8,500
271	Reserve Firemen	-	2,000	2,000
	Total Contractual Services	\$ 86,401	\$ 124,000	\$ 125,400

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Supplies</u>			
311	Office Supplies	\$ 144	\$ 1,000	\$ 800
312	Small Items of Equipment	27,670	294,000	200,000
322	Chemical, Lab and Medical Supplies	3,362	4,200	3,000
324	Household and Janitorial Supplies	-	3,200	3,000
326	Clothing and Uniforms	16,463	24,987	30,000
326.001	Clothing and Uniforms - PPE Turnout Gear	24,367	45,000	45,000
328	Educational Supplies (Fire Prevention)	4,147	5,000	5,000
329	Other Operating Supplies	23,445	25,000	30,000
329.001	Other Operating Supplies - Bed		19,500	19,500
331	Gas, Oil, Diesel Fuel and Grease	18,344	27,000	23,000
334	Tires and Tubes	-	10,000	10,000
344	Safety Supplies	342	1,000	1,000
	Total Supplies	<u>\$ 118,284</u>	<u>\$ 459,887</u>	<u>\$ 370,300</u>
	<u>Fixed Charges</u>			
533	Machinery and Equipment - Copier	\$ 547	\$ 1,000	\$ 1,000
571	Inspections/Testing	12,415	15,000	15,000
	Total Fixed Charges	<u>\$ 12,962</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>
	<u>Capital Outlay</u>			
929	Capital - Building Other	9,669	-	35,000
943	Capital - Vehicle Purchase	-	-	105,000
944	IT Hardware Purchase-State Grant	-	-	-
	Total Capital Outlay	<u>\$ 9,669</u>	<u>\$ -</u>	<u>\$ 140,000</u>
	Total Fire	<u>\$ 2,594,131</u>	<u>\$ 3,189,170</u>	<u>\$ 3,235,215</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
43100	<u>Public Works</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 903,543	\$ 1,116,747	\$ 1,318,044
113	Salaries - Overtime	25,242	32,000	32,000
141	OASI Employers Share	68,526	87,879	83,500
142	Employee Health Insurance	129,843	198,000	160,003
143	Retirement - ING	8,711	9,450	12,000
143.001	Retirement - TCRS	42,201	67,317	81,851
145	Employee Life Insurance	565	740	800
147	Unemployment Insurance	905	1,500	1,200
148	Education/Training/Travel/ Lodging	2,021	5,000	5,000
	Total Personnel	\$ 1,181,557	\$ 1,518,633	\$ 1,694,398
	<u>Contractual Services</u>			
211	Postage	\$ 216	\$ 600	\$ 500
213	Automobile Licenses and Title	97	200	200
216	Radio and TV Services	1,558	3,000	3,000
221	Printing, Duplicating and Typing	-	400	400
231	Publication/Formal Ads	261	2,000	1,500
239	Dues and Subscriptions	40	1,000	1,000
242	Water	3,904	3,500	4,500
245	Telephone	3,395	4,000	3,000
247	Street Lighting	183,921	250,000	230,000
251	Veterinary Services	8,857	3,000	6,000
255	Data Processing	-	-	5,000
259	Other Professional Services	3,372	8,000	5,000
261	Repairs and Maint - Vehicles	50,885	27,000	27,000
262	Repairs and Maint - Other Machinery	46,878	20,000	30,000
264	Repairs and Maint - Traffic Lighting	29,758	30,000	30,000
266	Repairs and Maint - Buildings	13,429	20,000	20,000
268	Repairs and Maint - Roads and Streets	23,021	10,000	10,000
	Total Contractual Services	\$ 369,592	\$ 382,700	\$ 377,100
	<u>Supplies</u>			
311	Office Supplies	\$ 2,750	\$ 5,000	\$ 5,000
312	Small Items of Equipment	29,664	30,000	30,000
322	Chemical, Lab and Medical Supplies	10,480	13,000	13,000
323.001	Trustee Expenses	13,056	13,000	13,000
324	Household and Janitorial Supplies	2,866	5,000	5,000
326	Clothing and Uniforms	14,536	25,000	25,000
331	Gas, Oil, Diesel Fuel and Grease	65,182	85,000	80,000
334	Tires and Tubes	7,673	10,000	10,000
342	Sign Parts and Supplies	16,118	20,000	20,000
343	Salt Purchase	5,616	15,000	15,000
344	Safety Supplies	3,943	7,000	7,000
	Total Supplies	\$ 171,884	\$ 228,000	\$ 223,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Building Materials</u>			
421	Guardrails	\$ -	\$ 10,000	\$ 10,000
451	Crushed Stone	11,744	20,000	20,000
455	Tile and Pipe	57,689	40,000	50,000
471	Asphalt and Asphalt Filler	15,339	20,000	20,000
	Total Building Materials	<u>\$ 84,772</u>	<u>\$ 90,000</u>	<u>\$ 100,000</u>
	<u>Fixed Charges</u>			
533	Machinery and Equip - Copier	\$ 68	\$ 2,000	\$ 5,000
	Total Fixed Charges	<u>\$ 68</u>	<u>\$ 2,000</u>	<u>\$ 5,000</u>
	<u>Capital Outlay</u>			
931	Roads, Street, and Parking	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	409,844	750,000	515,000
931.002	Street Striping	2,145	30,000	40,000
933	Sidewalks	-	-	-
933.001	State Grant-Phase 1 Sidewalks	-	-	-
933.002	HillsChapel Road Phase 2 Sidewalk Project	27,177	221,841	325,000
933.003	Coffee Street Sidewalk Project	42,312	2,683	50,000
933.004	Oakdale Street Sidewalk Project	16,792	-	50,000
933.005	Madison Street Sidewalk Project	27,812	-	50,000
933.006	Oak Drive Sidewalk Project	-	-	-
938	Transition Plan Repairs	-	15,000	15,000
939	Bridge Repairs	260	10,000	10,000
943	Vehicles	-	-	-
949	Other Machinery and Equipment	-	-	-
960	Capital Repairs - Street Lights	-	-	150,000
999	Additions to Capital Assets	-	-	-
	Total Capital Outlay	<u>\$ 526,342</u>	<u>\$ 1,029,524</u>	<u>\$ 1,205,000</u>
	Total Public Works	<u>\$ 2,334,215</u>	<u>\$ 3,250,857</u>	<u>\$ 3,604,498</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
44210	<u>Contributions to Other Agencies</u>			
720.001	TN Rehabilitation Center	\$ 18,000	\$ 9,000	\$ 9,270
720.003	Coffee County Child Care Center	1,000	3,000	5,000
720.005	South Central Human Resources	1,954	1,954	2,940
720.006	Coffee County Library	12,500	20,000	20,000
720.007	Coffee County Senior Center	8,500	10,000	20,000
720.008	Manchester Senior Center	-	-	-
720.010	Keep Coffee County Beautiful	-	-	-
720.011	Manchester/Coffee County Conference Center	408,467	350,000	175,000
720.013	Coffee County Children's Advocacy Center	2,000	2,000	4,000
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	7,500
720.023	The Storehouse	3,000	3,000	3,000
720.024	Coffee County Rescue Squad	10,000	-	-
	Total Contributions to Other Agencies	<u>\$ 480,421</u>	<u>\$ 413,954</u>	<u>\$ 256,710</u>
	Total Expenditures	<u>\$ 10,886,445</u>	<u>\$ 14,435,402</u>	<u>\$ 14,806,762</u>
	<u>Other Uses</u>			
51620	<u>Operating Transfers</u>			
762	Transfer to Sanitation	\$ -	\$ -	\$ -
763	Transfer to Recreation Fund	1,000,000	1,800,000	900,000
764	Transfer to General Purpose School Fund	1,858,467	1,858,467	2,608,467
765	Transfer to Debt Service Fund	-	-	1,389,900
765.001	Transfer to Debt Service-Leave	200,000	191,814	-
767	Transfer to Tourism Fund	-	-	-
768	Transfer to Capital Equipment	2,322,000	2,322,000	-
	Total Other Uses	<u>\$ 5,380,467</u>	<u>\$ 6,172,281</u>	<u>\$ 4,898,367</u>
	Total Expenditures and Other Uses	<u>\$ 16,266,912</u>	<u>\$ 20,607,683</u>	<u>\$ 19,705,129</u>
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ 2,625,497	\$ (1,788,648)	\$ 670,561
	Estimated Beginning Fund Balance July 1	12,538,154	15,163,651	13,375,003
	Non-spendable Fund Balance	98,484	98,484	98,484
	Unassigned Fund Balance	15,065,167	13,276,519	13,947,080
	Prior Period Adjustment	-	-	-
	Estimated Ending Fund Balance June 30	<u>\$ 15,163,651</u>	<u>\$ 13,375,003</u>	<u>\$ 14,045,564</u>

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 256,616	\$ 236,130	\$ -
	Total Local Taxes	\$ 256,616	\$ 236,130	\$ -
<u>Intergovernmental</u>				
33487	State CARES ACT-COVID19 Reimb	\$ -	\$ -	\$ -
33498	LPRF Grant (Soccer Complex)	-	-	-
33501	Diabetes Grant B	-	-	-
33502	Diabetes Grant A	-	-	-
33511	Built Environment Grant	-	-	-
33512	State Grant-COVID19	-	-	-
33513	NRPA Grant	-	-	-
33514	TDOH Basketball Court Grant	-	-	-
33515	TDEC/LPRF Ballfield Light Grant		750,000	-
	Total Intergovernmental	\$ -	\$ 750,000	\$ -
<u>Charges for Current Services</u>				
34722	Swim Team Charges	\$ -	\$ -	\$ -
34723	Swimming Lesson Charges	38,671	26,000	50,000
34724	Pool Rental	56,506	22,000	35,000
34742	Activity Fees	20,485	20,500	22,000
34743	Day Camp Charges	56,621	18,000	50,000
34745	Park and Recreation Concessions	65,775	15,000	5,000
34746	ADA Wright Center - Rental	10,877	8,000	8,000
34747	Shelter Rentals	4,325	3,000	3,000
34770	Membership and Dues- 6 Month Passes	20,589	15,000	20,000
34771	Membership and Dues - Yearly Passes	386,839	250,000	400,000
34772	Membership and Dues - Monthly Passes	14,244	9,000	15,000
34773	Membership and Dues - Daily Passes	190,314	88,000	110,000
34774	Recreation Complex Concessions	91,761	39,000	50,000
34777	Athletic League	23,740	13,800	20,000
34779	Silver and Fit	24,668	4,500	15,000
34780	Tivity Health	6,695	900	4,500
34781	Sponsorships	10,010	1,000	9,000
34782	Christmas Parade Sponsorships	4,000	4,200	4,500
34783	Renew Active	7,261	2,100	2,500
34792	Meeting Room Rental	26,384	12,210	12,000
34795	Food Booth/Space Rentals	525	500	2,041
	Total Charges for Current Services	\$ 1,060,290	\$ 552,710	\$ 837,541
<u>Other Revenues</u>				
36350	Insurance Recovery	\$ 761	\$ -	\$ -
36716	Donation from Schools	-	-	-
36999	Miscellaneous Revenues	10,687	10,000	15,000
	Total Other Revenues	\$ 11,448	\$ 10,000	\$ 15,000
	Total Revenues	\$ 1,328,354	\$ 1,548,840	\$ 852,541
<u>Other Sources</u>				
39110.001	Transfer from Tourism	0	0	304,160
39110.002	Transfer from General Fund	\$ 1,000,000	\$ 1,800,000	\$ 900,000
	Total Other Sources	\$ 1,000,000	\$ 1,800,000	\$ 1,204,160
	Total Revenue and Other Sources	\$ 2,328,354	\$ 3,348,840	\$ 2,056,701

44410	<u>Recreation Administration</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 190,743	\$ 201,056	\$ 158,120
113	Salaries-Overtime	123	550	500
141	OASI Employers Share	15,319	15,423	12,096
142	Employee Health Insurance	20,418	31,000	17,000
143	Retirement - ING	2,570	2,940	2,940
143.001	Retirement - TCRS	8,517	11,814	9,819
145	Employee Life Insurance	112	125	150
147	Unemployment Insurance	126	300	250
148	Education/Training/Travel/ Lodging	1,834	3,200	3,000
	Total Personnel	\$ 239,762	\$ 266,408	\$ 203,875
	<u>Contractual Services</u>			
211	Postage	\$ 102	\$ 500	\$ 250
221	Printing, Duplicating and Typing	472	2,500	1,500
231	Publication Formal/Legal Notices	2,896	2,000	1,500
239	Dues and Subscription	2,930	2,700	1,500
240	Bank, Credit Card, Fines, & Fees	-	500	250
	Total Contractual Services	\$ 6,400	\$ 8,200	\$ 5,000
	<u>Supplies</u>			
311	Office Supplies and Materials	\$ 856	\$ 2,000	\$ 1,000
319	Office Stationary and Forms	-	-	-
326	Clothing and Uniforms	-	-	-
	Total Supplies	\$ 856	\$ 2,000	\$ 1,000
	<u>Fixed Charges</u>			
533	Machinery & Equipment	\$ -	\$ 4,500	\$ 6,000
	Total Fixed Charges	\$ -	\$ 4,500	\$ 6,000
	<u>Capital Outlay</u>			
947	Vehicles	\$ -	\$ 60,000	\$ -
999	Add to Capital Assets	-	-	-
	Total Capital Outlay	\$ -	\$ 60,000	\$ -
	Total Recreation Administration	\$ 247,018	\$ 341,108	\$ 215,875
44420	<u>Recreation Center</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 756,915	\$ 374,500	\$ 224,036
113	Salaries - Overtime	10,059	5,500	5,500
121	Wages - Part-Time	-	290,000	265,964
141	OASI Employers Share	58,096	51,255	17,139
142	Employee Health Insurance	21,339	45,000	32,000
143.001	Retirement - TCRS	12,280	22,268	13,913
145	Employee Life Insurance	143	245	200
146	Worker's Compensation	8,650	15,000	17,000
147	Unemployment Insurance	1,836	1,500	1,500
148	Education/Training/Travel/ Lodging	2,586	3,500	3,500
	Total Personnel	\$ 871,904	\$ 808,768	\$ 580,751
	<u>Contractual Services</u>			
216	Radio and Cable Services	\$ 1,732	\$ 1,500	\$ 1,500
241	Electric	321,653	280,000	280,000
242	Water	19,129	28,000	28,000
244	Gas	80,817	90,000	60,000
245	Telephone	5,850	5,500	6,000
255	Data Processing Support	13,347	14,000	15,000
258	Christmas Parade Expense	2,679	4,100	4,100
261	Repairs and Maint - Vehicles	1,936	2,000	2,000
262	Repairs and Maint - Other Machinery	62,426	75,000	475,000
263	Repairs and Maint - Office Equip	3,073	4,000	4,000
265	Repairs and Maint - Grounds	71,316	3,000	3,000
266	Repairs and Maint - Buildings	82,109	600,000	50,000
270	Contracted Recreational Services	12,980	3,500	3,500
	Total Contractual Services	\$ 679,047	\$ 1,110,600	\$ 932,100

	<u>Supplies</u>			
312	Small Items of Equipment-Wellness	\$ -	\$ 1,500	\$ 1,000
312.003	Small Items of Equipment-Tools	1,333	2,500	3,000
322	Chemical, Lab and Medical Supplies	-	-	-
322.001	Pool Chemicals	26,459	26,000	24,000
322.002	Lab Supplies- Co2	8,484	7,500	8,500
322.003	First Aid Supplies	1,950	2,000	2,000
323	Food	53,578	65,000	28,000
323.002	Program Meals	2,025	2,300	2,500
324	Household and Janitorial Supplies	25,825	20,000	25,000
325	Recreation Supplies/Program Expenses	14,041	13,000	13,000
326	Clothing and Uniforms	2,725	2,500	4,000
329.001	Diabetes Grant B Expense	-	-	-
329.002	Diabetes Grant A Expense	-	-	-
329.003	Diabetes Grant A-Inkind Expense	-	-	-
330	Community Foundation Grant Expense	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	71	500	500
	Total Supplies	\$ 136,491	\$ 142,800	\$ 111,500
	<u>Fixed Charges</u>			
511	General Liability	\$ 31,959	\$ 27,000	\$ 42,000
512	IT Hardware Purchase-State Grant	2,560	-	-
533	Machinery and Equipment - Copier	2,560	4,500	3,500
533.001	Machinery and Equipment - Rental	-	2,500	2,500
	Total Fixed Charges	\$ 37,079	\$ 34,000	\$ 48,000
	<u>Capital Outlay</u>			
948	Bonnaroo Grant-Movie Screen	\$ -	\$ -	\$ -
949	NRPA Grant Expense-Digital	-	-	-
950.001	Basketball Court Repair	101,245	-	-
951	Rec Center Roof	1,002,628	-	-
952	Weight Room Floor	52,074	-	-
960	Transfer to Debt Service	20,052	20,052	20,052
960.002	Transfer to Debt Service-Leave	20,000	25,000	25,000
	Total Capital Outlay	\$ 1,195,999	\$ 45,052	\$ 45,052
	Total Recreation Center	\$ 2,920,520	\$ 2,141,220	\$ 1,717,403
44720	<u>Park Area</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 247,665	\$ 119,840	\$ 101,040
113	Salaries - Overtime	3,406	4,400	4,000
121	Wages - Part-Time	-	25,000	12,000
141	OASI Employers Share	18,076	11,283	7,941
142	Employee Health Insurance	29,013	25,000	16,000
143.001	Retirement-TCRS	12,924	7,280	6,523
145	Employee Life Insurance	143	125	125
146	Worker's Compensation Insurance	5,767	10,000	13,000
147	Unemployment Insurance	259	500	400
	Total Personnel	\$ 317,253	\$ 203,428	\$ 161,029
	<u>Contractual Services</u>			
231	Publication and Legal Notices	\$ -	\$ 1,000	\$ 1,000
241	Electric	31,663	31,250	25,000
242	Water	15,298	16,000	16,000
244	Gas	2,304	4,000	3,000
245	Telephone	-	1,000	1,000
259	Other Professional Services - Fireworks	20,000	20,000	-
261	Repair and Maintenance - Motor Vehicles	4,116	10,000	3,500
262	Repair and Maintenance - Other Machinery	13,122	7,000	3,500
265	Repair and Maintenance - Grounds	58,250	52,000	35,000
266	Repair and Maintenance - Buildings	18,802	25,000	15,000
270	Contracted Recreational Services	1,350	2,000	2,000
	Total Contractual Services	\$ 164,905	\$ 169,250	\$ 105,000

	<u>Supplies</u>			
312.003	Small Items of Equipment-Tools	\$ 3,597	\$ 7,000	\$ 2,500
323	Food - Concessions	48,673	43,000	-
323.001	Trustee Expenses	499	2,000	2,000
324	Household and Janitorial Supplies	1,737	6,000	4,000
325	Recreation Supplies/Program Equipment	9,493	10,000	5,000
326	Recreation Uniforms	1,952	3,000	3,000
331	Gas, Oil, Diesel Fuel, and Grease	13,086	14,000	5,000
333	Forestry Grant Expense	-	-	2,000
334	Tires, Tubes, ETC.	567	2,500	1,000
	Total Supplies	\$ 79,604	\$ 87,500	\$ 24,500
	<u>Fixed Charges</u>			
511	General Liability	\$ 10,653	\$ 9,000	\$ 13,879
533	Machinery and Equipment -Rental	418	3,500	3,500
	Total Fixed Charges	\$ 11,071	\$ 12,500	\$ 17,379
	<u>Capital Outlay</u>			
939	Other Improvements	\$ -	\$ -	\$ -
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	-	-	-
999.008	TDOH Basketball Court Grant	-	-	-
999.009	TDEC/LPRF Ballfield Light Grant	12,167	1,487,833	-
	Total Capital Outlay	\$ 12,167	\$ 1,487,833	\$ -
	Total Park Area	\$ 585,000	\$ 1,960,511	\$ 307,908
	Total Expenditures	\$ 3,752,538	\$ 4,442,839	\$ 2,241,187
	<u>Transfer to Other Funds</u>			
960	Transfer to Debt Service - Land Purchase	\$ -	\$ -	\$ -
960.001	Transfer to Debt Service-Equipment Lease	-	-	-
960.002	Transfer to Debt Service-Leave	-	-	-
	Total Transfers	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 3,752,538	\$ 4,442,839	\$ 2,241,187
	Revenues and Other Sources Over (Under)	\$ (1,424,184)	\$ (1,093,999)	\$ (184,486)
	Expenditures and Other Uses			
	Estimated Beginning Fund Balance July 1	\$ 2,448,591	\$ 1,024,407	\$ (69,592)
	Estimated Ending Fund Balance June 30	\$ 1,024,407	\$ (69,592)	\$ (254,078)

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 128,308	\$ 118,065	\$ 945,865
	Total Local Taxes	\$ 128,308	\$ 118,065	\$ 945,865
<u>Grant Revenue</u>				
31947	Partnership Marketing Program Proce	\$ -	\$ -	\$ -
31948	Tourism COOP Grant Revenue	-	-	-
31949	CARES ACT Grant Revenue	-	-	-
36999	Miscellaneous Revenue	-	-	-
37000	Grant Revenue-State of Tennessee	-	-	-
37001	Transfer from General Fund	-	-	-
		\$ -	\$ -	\$ -
	Total Revenues	\$ 128,308	\$ 118,065	\$ 945,865
<u>Expenditures</u>				
47210	<u>Personnel</u>			
111	Salaries	\$ -	\$ -	
141	OASI Employers Share	-	-	
147	Unemployment Insurance	-	-	
148	Travel	336	4,000	5,000
	Total Personnel	\$ 336	\$ 4,000	\$ 5,000
<u>Contractual Services</u>				
236	Public Relations	\$ -	\$ -	\$ -
236.002	Local Activity Support	24,130	24,000	28,000
236.004	Tourism Promo - Brochures, Flyer, Ac	23,273	24,000	25,000
236.005	Manchester Chamber - Tourism Prom	27,000	27,000	27,500
236.006	Foothills Crafts	-	-	1,000
239	South Central TN Tourism Dues	2,100	2,400	3,600
240	Hotel/Motel Tax Audit Expense	-	-	22,000
247	Christmas Lighting and Banners	33,456	33,500	25,000
	Total Contractual Services	\$ 109,959	\$ 110,900	\$ 132,100

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Supplies</u>			
329	Other Operating Supplies	\$ (104)	\$ 100	\$ -
329.001	Signs and Sign Maintenance	-	-	9,000
329.002	Landscaping, General Prom & Other	191	-	8,500
329.003	Christmas Parade Supplies	-	-	
329.004	CARES ACT Expenses	-	-	
	Total Supplies	\$ 87	\$ 100	\$ 17,500
	<u>Capital Outlay</u>			
939	Downtown Renovation Project	\$ -	\$ -	
945	Transfer to Recreation Center	-	-	304,160
	Transfer to Capital Equipment-Recr:	-	-	
947	Partnership Marketing Program Grant	-	-	
	Total Capital Outlay	\$ -	\$ -	\$ 304,160
	Total Expenditures	\$ 110,382	\$ 115,000	\$ 458,760
	<u>Transfers</u>			
50000.002	Transfer to General Fund	\$ -	\$ -	175,000
50000.004	Transfer to TDOT Greenway Grant	-	-	-
	Total Transfers	\$ -	\$ -	\$ 175,000
	Total Expenditures and Other Source	\$ 110,382	\$ 115,000	\$ 633,760
	Revenues over (Under) Expenditures	\$ 17,926	\$ 3,065	\$ 312,105
	Estimated Beginning Fund Balance July	\$ 434,700	\$ 452,626	\$ 455,691
	Estimated Ending Fund Balance June 30	\$ 452,626	\$ 455,691	\$ 767,796

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Revenues and Other Sources</u>			
	<u>Charges for Current Services</u>			
	<u>Other Revenues</u>			
36101	Interest Earnings	\$ 145,430	\$ 92,637	\$ 120,000
36220	Lease of Property	21,400	23,500	24,020
	Total Other Revenues	<u>\$ 166,830</u>	<u>\$ 116,137</u>	<u>\$ 144,020</u>
	Total Revenues	<u>\$ 166,830</u>	<u>\$ 116,137</u>	<u>\$ 144,020</u>
	<u>Other Sources</u>			
36961	Transfer from General Fund	\$ -	\$ -	\$ 1,389,900
36962	Transfer from General Fund-Leave	191,814	190,000	192,000
36963	Transfer from Recreation Fund-Leave	27,821	20,000	
36965	Transfer from Sanitation	-	-	
36968	Transfer from Recreation	20,052	20,052	
	Total Other Sources	<u>\$ 239,687</u>	<u>\$ 230,052</u>	<u>\$ 1,581,900</u>
	Total Revenue and Other Sources	<u>\$ 406,517</u>	<u>\$ 346,189</u>	<u>\$ 1,725,920</u>
	<u>Expenditures</u>			
49000	<u>Debt Service</u>			
610	Principal on Bonds	\$ 920,000	\$ 903,000	\$ 965,000
640	Interest on Bonds	480,850	480,850	424,900
660	Rec Center Lease	20,052	-	15,039
690	Other Debt Service-Principal	-	-	-
691	Other Debt Service-Interest	-	-	-
691.006	Accumulated Leave Payout-City	191,814	190,000	170,000
691.007	Accumulated Leave Payout-Recreation	27,821	20,000	15,000
	Total General Government Debt Service	<u>\$ 1,640,537</u>	<u>\$ 1,593,850</u>	<u>\$ 1,589,939</u>
49000	<u>Expenditures</u>			
692	Bank Service Charges	\$ 1,004	\$ 2,501	\$ 2,500
	Total Service Charges	<u>\$ 1,004</u>	<u>\$ 2,501</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,641,541</u>	<u>\$ 1,596,351</u>	<u>\$ 1,592,439</u>
	Revenues and Other Sources Over (Under)	\$ (1,235,024)	\$ (1,250,162)	\$ 133,481
	Estimated Ending Fund Balance July 1	\$ 3,046,004	\$ 1,810,980	\$ 560,818
	Estimated Ending Fund Balance June 30	<u><u>\$ 1,810,980</u></u>	<u><u>\$ 560,818</u></u>	<u><u>\$ 694,299</u></u>

City of Manchester, Tennessee
CAPITAL EQUIPMENT REPLACEMENT FUND 250
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues</u>				
36332	Sale of Equipment-Street	\$ -		
36333	Sale of Equipment-Sanitation	-		
36334	Sale of Equipment-Codes	-		
36335	Sale of Equipment-Recreation	-		
36350	Insurance Recoveries	-		
36351	Donation from Tourism for Recreation	-		
36360	Sale of Vehicles-Street	-		
36362	Sale of Vehicles-Sanitation	-		
36364	Sale of Vehicles-Police	-		
36365	Sale of Vehicles-Codes	-		
36961	Transfer from General Fund	2,322,000	714,650	-
36965	Transfer from Sanitation	\$ 125,000		
Total Revenues		\$ 2,447,000	\$ 714,650	\$ -
<u>Expenditures</u>				
41310-943	Vehicles-Administration	\$ 3,585.00		
41510-943	Vehicles-Finance	-		
41600-943	Vehicles-Information Systems	-		
41700-942	Equipment-Health and Codes	-		
41700-943	Vehicles- Health and Codes	-		
41800-911	Land Purchase	-	714,650	
41800-921	Building Improvement/Renovations	-		
41800-949	Other Machinery and Equipment	-		
42100-943	Vehicles-Police	279,967		
42100-949	Other Machinery and Equipment	23,703		
42200-921	Building Improvement/Renovations-Fire	55,987		
42200-943	Vehicles-Fire	-		
42200-949	Other Machinery and Equipment-Fire	-		
43100-943	Vehicles-Street	439,368		
43100-949	Other Machinery and Equipment	87,916		
43100-960	Capital Repairs-Street Lights	3,360		
43200-943	Vehicles-Sanitation	-		
43200-949	Other Machinery and Equipment-Sanitation	-		
44420-921	Building Improvement/Renovation-Rec Cent	68,560		
44420-943	Vehicles-Recreation	-		
44420-949	Other Machinery and Equipment-Rec Center	-		
44720-921	Building Improvements-Parks	-		
44720-943	Vehicles-Parks	-		
44720-949	Other Machinery and Equipment-Parks	57,724		
Total Expenditures		\$ 1,020,170	\$ 714,650	\$ -

Revenues over (Under) Expenditures	\$ 1,426,830	\$ -	\$ -
Estimated Beginning Fund Balance July 1	\$ 857,680	\$ 2,284,510	\$ 2,284,510
Estimated Ending Fund Balance June 30	\$ 2,284,510	\$ 2,284,510	\$ 2,284,510

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
34131	Administrative Service Fees	\$ 108,858	\$ 80,000	\$ 90,000
34412	Solid Waste Residential Collection	247,426	456,000	526,000
34415	Solid Waste Debris Pickup	3,500	7,500	5,000
34423	Solid Waste Surcharge - General	852,543	1,080,000	1,461,673
34440	Refuse Recycling Charges	345,519	12,500	13,000
36999	Miscellaneous Revenue	-	-	-
	Total Current Services	\$ 1,557,846	\$ 1,636,000	\$ 2,095,673
<u>Other Sources</u>				
36961	Transfer from General Fund	\$ -	\$ -	\$ -
	Total Other Revenue	\$ -	\$ -	\$ -
	Total Revenues and Other Sources	\$ 1,557,846	\$ 1,636,000	\$ 2,095,673
<u>Expenditures</u>				
43200	<u>Sanitation Services</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 254,633	\$ 272,850	\$ 272,850
113	Salaries - Overtime	3,865	6,000	4,500
141	OASI Employers Share	18,687	21,332	21,217
142	Health Insurance	37,491	65,000	27,000
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	13,467	16,341	16,944
145	Employee Life Insurance	178	270	270
146	Worker's Compensation	2,985	5,000	5,000
147	Unemployment Insurance	205	500	400
	Total Personnel	\$ 331,511	\$ 387,293	\$ 348,181
	<u>Contractual Services</u>			
261	Repairs and Maint - Vehicles	\$ 38,999	\$ 40,000	\$ 40,000
262	Repairs and Maint - Other Machinery	14,921	30,000	25,000
293	Recycle Containers/Cardboard	3,591	12,000	9,000
294	Brush Disposal	29,723	50,000	40,000
294.001	Cardboard Disposal	1,454	24,000	12,000
295	Landfill Services	1,030,696	950,000	1,260,000
	Total Contractual Services	\$ 1,119,384	\$ 1,106,000	\$ 1,386,000

	<u>Supplies</u>			
312	Small Items of Equipment	\$ 288	\$ 3,000	\$ 3,000
331	Gas, Oil, Diesel Fuel and Grease	18,577	35,000	25,000
334	Tires, Tubes, ETC.	4,284	8,000	8,000
511	General Liability	3,733	3,000	4,900
	Total Supplies	<u>\$ 26,882</u>	<u>\$ 49,000</u>	<u>\$ 40,900</u>
	<u>Capital Outlay</u>			
943	Vehicles	\$ -	\$ -	\$ 150,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>
	Total Expenditures	<u>\$ 1,477,777</u>	<u>\$ 1,542,293</u>	<u>\$ 1,925,081</u>
	<u>Transfer to Other Funds</u>			
50000-001	Transfer to Debt Service Fund	\$ -	\$ -	\$ -
51620-768	Transfer to Capital Equipment Fund	125,000	-	-
	Total Transfers	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sourc	<u>\$ 1,602,777</u>	<u>\$ 1,542,293</u>	<u>\$ 1,925,081</u>
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses	\$ (44,931)	\$ 93,707	\$ 170,592
	Estimated Beginning Fund Balance Ju	\$ 824,927	\$ 779,996	\$ 873,703
	Estimated Ending Fund Balance June	<u>\$ 779,996</u>	<u>\$ 873,703</u>	<u>\$ 1,044,295</u>

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Revenues</u>			
	<u>Intergovernmental</u>			
33432	ARP Funds Revenue	\$ 100,192	\$ 48,547	\$ -
33433	TDECARP Funds Revenue			
33499	State CARES ACT- COVID19 Reimb			
33700	Coffee County Industrial Park			
	Total Intergovernmental	\$ 100,192	\$ 48,547	\$ -
	<u>Charges for Current Services</u>			
34461	Billing and Admin Fees/Sanitation	\$ -	\$ 71,517	\$ 75,000
	Total Charges for Current Services	\$ -	\$ 71,517	\$ 75,000
	<u>Other Revenues</u>			
36101	Interest Earnings	\$ 175,525	205,000	215,000
36330	Sale of Equipment/Vehicles	-	-	-
36977	Contribution from County	-	-	-
36978	AT & T Rental Revenue	15,972	-	-
36980	Other Revenues	454	-	-
36981	Bond Premiums	-	-	-
36998	Contributed Assets	-	-	-
36999	Donated Infrastructure	-	-	-
	Total Other Revenues	\$ 191,951	\$ 205,000	\$ 215,000
	<u>Water & Sewer Revenue</u>			
37111	Inside Res/Metered Water Sales	\$ 1,170,605	\$ 1,205,000	\$ 1,638,800
37112	Inside Comm/Metered Water Sales	679,391	\$ 684,391	\$ 930,772
37113	Inside Ind/Metered Water Sales	236,120	\$ 236,120	\$ 321,123
37114	Outside Res/Metered Water Sales	1,110,397	\$ 1,170,400	\$ 1,591,744
37115	Outside Comm/Metered Water Sales	179,132	\$ 181,177	\$ 246,401
37116	Outside Ind/Metered Water Sales	555,775	\$ 585,200	\$ 795,872
37117	Unbilled Water	-	\$ -	\$ -
37119	Other Metered Water Sales	-	\$ -	\$ -
37121	Ready To Serve	508	\$ 1,000	\$ 1,000
37131	Sprinkler Syst/Fire Protection	66,343	\$ 66,343	\$ 66,343
37141	Sales to Hillsville	620,145	\$ 620,145	\$ 843,397
37191	Forfeited Discounts/Penalties	117,180	\$ 120,000	\$ 132,000
37193	Water Service Calls	77,596	\$ 79,000	\$ 75,000
37196	Water Tap Fees	150,281	\$ 155,000	\$ 200,000
37199	Miscellaneous-Water	81,430	\$ 85,000	\$ 115,600

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
37211	Sewer Chg/Inside Residential	1,577,002	\$ 1,429,428	\$ 1,944,022
37212	Sewer Chg/Inside Commercial	837,725	\$ 884,884	\$ 1,203,442
37213	Sewer Chg/Inside Industrial	254,128	\$ 266,834	\$ 362,894
37214	Sewer Chg/Outside Residential	7,532	\$ 7,500	\$ 10,200
37215	Sewer Chg/Outside Commercial	107,836	\$ 107,836	\$ 146,657
37216	Sewer Chg/Outside Industrial	568,906	\$ 550,000	\$ 748,000
37241	Hillsville Sewer-Unbilled	39,382	\$ 40,000	\$ 54,400
37295	Pretreatment Fees	64,224	\$ 64,000	\$ 87,040
37296	Sewer Tap Fees	39,000	\$ 40,000	\$ 54,400
37297	Single Family Capacity	-	\$ 2,000	\$ 2,000
37298	Hotel/Motel Capacity	40,000	\$ 40,000	\$ 25,000
37299	Commercial/Industrial Capacity	26,798	\$ 25,000	\$ 55,000
	Total Other Revenues	\$ 8,607,436	\$ 8,646,258	\$ 11,651,107
	Total Revenues	\$ 8,899,579	\$ 8,971,322	\$ 11,941,107
	<u>Expenses</u>			
52113	<u>Purification</u>			
	<u>Contractual Services</u>			
241	Electric	\$ 18,203	\$ 25,000	\$ 20,000
245	Telephone and Telegraph	-	\$ -	\$ -
	Total Contractual Services	\$ 18,203	\$ 25,000	\$ 20,000
	<u>Supplies</u>			
353	Water Purchased for Resale	\$ 1,662,442	\$ 1,662,442	\$ 1,830,653
	Total Supplies	\$ 1,662,442	\$ 1,662,442	\$ 1,830,653
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ -	\$ -	\$ 388,000
	Total Fixed Charges	\$ -	\$ -	\$ 388,000
	Total Purification	\$ 1,680,645	\$ 1,687,442	\$ 2,238,653

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
52115	<u>Shop and Maintenance Personnel</u>			
111	Regular Employee Salaries	\$ 1,284,904	\$ 1,617,679	\$ 1,568,940
113	Salaries - Overtime	109,905	\$ 120,000	\$ 120,000
130	Accrued Benefits	(42,680)	\$ (42,680)	\$ 25,000
141	OASI Employers Share	98,051	\$ 98,500	\$ 120,024
142	Employee Health Insurance	185,334	\$ 252,300	\$ 170,000
143	Retirement - ING	7,472	\$ 15,000	\$ 12,000
143.001	Retirement - TCRS	36,222	\$ 74,000	\$ 97,431
145	Employee Life Insurance	755	\$ 1,200	\$ 1,200
146	Worker's Compensation	16,342	\$ 16,500	\$ 22,000
147	Unemployment Insurance	648	\$ 648	\$ 648
148	Education/Training/Travel/ Lodging	8,924	\$ 9,500	\$ 9,500
149	Other Employee Benefits	-	\$ -	\$ -
	Total Personnel	\$ 1,705,877	\$ 2,162,647	\$ 2,146,743
	<u>Contractual Services</u>			
241	Electric	\$ -	\$ -	\$ 6,000
245	Telephone and Telegraph	25,592	\$ 25,592	\$ 7,500
249	Other Utility Services	603	\$ 603	\$ 1,000
254	Architectural/Engineering Services	79,840	\$ 79,840	\$ 10,000
259	Other Professional Services	55,169	\$ 55,169	\$ 20,000
261	Repair & Maintenance - Motor Vehicles	42,487	\$ 42,487	\$ 45,000
262	Repair & Maintenance - Other Machinery	13,646	\$ 13,646	\$ 45,000
265	Repair & Maintenance - Grounds	(8,306)	\$ (8,306)	\$ 8,000
266	Repair & Maintenance - Buildings	4,461	\$ 4,461	\$ 75,000
269.1	Repair & Maintenance - Water Lines	271,739	\$ 500,000	\$ 75,000
269.2	Repair & Maintenance - Sewer Lines	42,017	\$ 500,000	\$ 250,000
269.3	Technical/Radio Equipment Upgrades	25,197	\$ 25,197	\$ 25,197
	Total Contractual Services	\$ 552,445	\$ 1,238,689	\$ 567,697
	<u>Supplies</u>			
312	Small items of Equipment	\$ 5,041	\$ 5,041	\$ 5,000
324	Household & Janitorial Supplies	3,819	\$ 3,819	\$ 2,500
326	Clothing and Uniforms	24,724	\$ 24,724	\$ 20,000
328	Educational Supplies	-	\$ -	\$ 250
329	Other Operating Supplies	16,089	\$ 41,770	\$ 30,000
331	Gas, Oil, Diesel Fuel and Grease	45,940	\$ 45,940	\$ 45,000
338	Repair Parts - Water/Sewer Lines	-	\$ -	\$ -
	Total Supplies	\$ 95,613	\$ 121,294	\$ 102,750

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Fixed Charges</u>			
511	General Liability Insurance	\$ 20,976	\$ 20,976	\$ 28,000
533	Machinery and Equipment - Copier	-	-	-
541	Provision for Depreciation	1,560,359	1,560,359	1,560,359
564	State-Annual Maintenance	-	-	7,000
	Total Fixed Charges	\$ 1,581,335	\$ 1,581,335	\$ 1,595,359
	<u>Capital Outlay</u>			
943	Vehicles		\$ -	\$ 650,000
944	ARP Fund Project	17,114	-	-
945	TDEC ARP Grant			-
946	ARC Grant Expenditures			257,805
947	Hwy 55 Water Main Relocation			
	Total Capital Outlay	\$ 17,114.00	\$ -	\$ 907,805.00
	Total Shop and Maintenance	\$ 3,952,384	\$ 5,103,965	\$ 5,320,354
52116	<u>Customer Accounts & Collections</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 295,615	\$ 308,075	\$ 196,400
113	Salaries - Overtime	6,500	6,500	4,500
130	Accrued Benefits	(2,345)	(2,345)	1,000
141	OASI Employers Share	20,958	20,958	15,025
142	Employee Insurance	35,935	35,935	22,000
143	Retirement - ING	5,658	5,658	-
143.001	Retirement - TCRS	3,930	3,930	12,196
145	Death Benefit Plans	128	128	128
146	Worker's Compensation	191	191	1,000
147	Unemployment Insurance	315	315	500
148	Education	1,764	1,764	1,764
	Total Personnel	\$ 368,649	\$ 381,109	\$ 254,513
	<u>Contractual Services</u>			
211	Postage	\$ 33,631	\$ 33,631	\$ 42,000
221	Printing, Duplicating, and Typing	10,706	10,706	12,000
231	Publication Formal/Legal Notices	-	-	-
235	Membership, Registration and Tuition	79,235	7,500	4,000
239	Dues and Subscriptions	-	-	-
245	Telephone and Telegraph	-	-	-
249	Other Utility Services	4,733	4,733	8,000
252	Legal Services	33,161	25,000	30,000
253	Accounting/Auditing Services	-	-	500

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
254	Architectural/Engineering Services	-	\$ -	\$ -
255	Data Processing Support	17,410	\$ 17,410	\$ 22,000
256	Consultant's Services	-	\$ -	\$ -
259	Other Professional Services	139	\$ 500	\$ 500
263	Repair and Maintenance - Furniture	1,231	\$ 500	\$ 500
267	Repair and Maintenance - Computer Equ	2,000	\$ 2,000	\$ 2,000
	Total Contractual Services	\$ 182,246	\$ 101,980	\$ 121,500
	Supplies			
311	Office Supplies	\$ 8,196	\$ 8,196	\$ 7,500
312	Small Items of Equipment	3,890	\$ 3,890	\$ 1,000
319	Other Supplies and Materials	408	\$ 408	\$ 1,000
324	Household & Janitorial Supplies	-	\$ -	\$ 500
326	Clothing and Uniforms	-	\$ -	\$ -
331	Gas, Oil, Diesel Fuel and Grease	7,720	\$ 7,720	\$ 4,000
	Total Supplies	\$ 20,214	\$ 20,214	\$ 14,000
	Fixed Charges			
511	General Liability Insurance	\$ 2,000	\$ 2,000	\$ 3,400
512	Professional Liability/Surety Bond	-	\$ -	\$ 200
521	Building Insurance	500	\$ 500	\$ 200
522	Vehicle Insurance	7,000	\$ 7,000	\$ 8,900
533	Machinery & Equip-Copier	23	\$ 23	\$ 23
541	Provision for Depreciation	-	\$ -	\$ 3,000
	Total Fixed Charges	\$ 9,523	\$ 9,523	\$ 15,723
	Debt Service			
693	Amortization of Bond Premium	\$ (28,750)		\$ -
699	Amortization of Loss on Refunding	-		-
	Total Debt Service	\$ (28,750)	\$ -	\$ -
	Grants, Contributions and Other			
741	Bad Debt Expense	\$ (9)	\$ 8,000	\$ 2,000
	Total Grants, Contributions and Other	\$ (9)	\$ 8,000	\$ 2,000
	Capital Outlay			
913	Land Rights & Easements	\$ -	\$ 400	\$ 500
943	Water Vehicles	-	478,000	-
947	Office Machinery and Equipment	7,494	1,000	5,000
	Total Capital Outlay	\$ 7,494	\$ 479,400	\$ 5,500
	Total Customer Accounts and Collections	\$ 559,367	\$ 1,000,226	\$ 413,236

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
52213	<u>Sewer Treatment and Disposal</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 140,053	\$ 146,055	\$ 240,000
113	Salaries - Overtime	40,645	36,000	65,000
130	Accrued Benefits	(1,876)	-	-
141	OASI Employers Share	12,974	13,927	23,333
142	Employee Health Insurance	21,733	32,500	21,000
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	5,522	10,668	18,941
145	Employee Life Insurance	85	100	200
146	Worker's Compensation Insurance	2,824	3,500	3,500
147	Unemployment Insurance	70	200	200
148	Education and Training	2,260	3,000	3,500
	Total Personnel	\$ 224,290	\$ 245,951	\$ 375,673
	<u>Contractual Services</u>			
239	Dues and Subscriptions	\$ -	\$ -	\$ -
241	Electric	458,303	\$ 440,000	\$ 385,000
245	Telephone	769	\$ 769	\$ 500
262	Repair & Maint - Other Machinery	159,210	\$ 1,000,000	\$ -
	Total Contractual Services	\$ 618,282	\$ 1,440,769	\$ 385,500
	<u>Supplies</u>			
312	Small Items of Equipment	\$ 28,498	\$ 30,000	\$ 40,000
322	Chemical, Lab and Medical Supplies	56,416	\$ 55,000	\$ 65,000
326	Clothing and Uniforms	-	\$ -	\$ -
329	Other Operating Supplies	110	\$ 110	\$ 110
331	Gas, Oil, Diesel Fuel and Grease	9,858	\$ 15,000	\$ 13,000
362	Wastewater Pretreatment	19,601	\$ 27,000	\$ 27,000
	Total Supplies	\$ 114,483	\$ 127,110	\$ 145,110
	<u>Fixed Charges</u>			
511	General Liability Insurance - Sewer	\$ 20,000	\$ 20,000	\$ 25,300
541	Provision for Depreciation	-	\$ 1,050,000	\$ 1,022,000
564	State-Annual Maintenance Fee	8,300	\$ 10,000	\$ 10,000
566	State Sanitary Survey Fees	-	\$ -	\$ -
	Total Fixed Charges	\$ 28,300	\$ 1,080,000	\$ 1,057,300
	<u>Capital Outlay</u>			
943	Capital Projects	\$ -	\$ -	\$ 3,750,000
	Total Capital Outlay	\$ -	\$ -	\$ -
	Total Sewer Treatment and Disposal	\$ 985,355	\$ 2,893,830	\$ 5,713,583

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
52218	<u>Mechanical Maintenance</u>			
	<u>Personnel</u>			
111	Regular Employee Salaries	\$ 52,273	\$ 58,850	\$ -
113	Salaries - Overtime	5,411	\$ 15,000	\$ -
130	Accrued Benefits	-	\$ -	\$ -
141	OASI Employers Share	4,291	\$ 4,291	\$ -
142	Employee Health Insurance	7,268	\$ 10,200	\$ -
143.001	Retirement - TCRS	1,516	\$ 3,600	\$ -
145	Employee Life Insurance	27	\$ 27	\$ -
146	Worker's Compensation	1,102	\$ 1,400	\$ -
147	Unemployment Insurance	41	\$ 41	-
	Total Personnel	\$ 71,929	\$ 93,409	\$ -
	<u>Contractual Services</u>			
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	\$ -	\$ -
329	Other Operating Supplies	116	\$ 116.00	\$ -
331	Gas, Oil, Diesel Fuel and Grease	182	\$ 182.00	\$ -
	Total Contractual Services	\$ 298	\$ 298	\$ -
	<u>Fixed Charges</u>			
541	Provision for Depreciation	\$ -	\$ 3,200	\$ 3,028
	Total Fixed Charges	\$ -	\$ 3,200	\$ 3,028
	Total Mechanical Maintenance	\$ 72,227	\$ 96,907	\$ 3,028
53000	<u>Special Item-OPEB</u>			
142	Special Item Related to OPEB	\$ -		
	Total Special Items	\$ -	\$ -	\$ -
49110-610	Bond Principal Pmt			1,290,000
49110-691	Bank Service Charges			
	Total Debt Service	\$ -		\$ 1,290,000
	Total Expenses	\$ 7,249,978	\$ 10,782,370	\$ 14,978,854
	Operating Income/(Loss)	\$ 1,649,601	\$ (1,811,048)	\$ (3,037,747)

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	Non-Operating Revenue(Expenses)			
33432	ARP Funds Revenue	\$ -	\$ 1,637,562	\$ 2,844,376
33433	TDECARP Funds Revenue	1,647,819	1,647,819	1,647,819
33499	State CARES ACT- COVID19 Reimb	-	-	-
33700	Coffee County Industrial Park	-	34,800	34,800
36101	Interest Earnings	-	\$ 66,000	\$ 66,000
36350	Insurance Recoveries	-	-	-
36978	AT & T Rental Revenue	-	20,000	-
36980	Other Revenues	-	-	-
49100-664	USDA Loan Interest-Water Tank	-	-	-
49100-665	USDA Loan Interest	-	-	-
49100-691	Bank Service Charges	(330)	-	-
36999	Donated Infrastructure	-	-	-
49110-610		-	-	-
49310-630	Bond Interest Pmt	(234,325)	(234,712)	(178,813)
	Total Total Non-Operating Revenue/(Expenses)	\$ 1,413,164	\$ 3,171,469	\$ 4,414,182
	Change in Net Position	\$ 3,062,765	\$ 1,360,422	\$ 1,376,436
	Beginning Net Position	\$ 25,725,287	\$ 28,788,052	\$ 30,148,474
	Ending Net Position	\$ 28,788,052	\$ 30,148,474	\$ 31,524,910
	Change in Regulatory Net Position			
	Change in Net Position	\$ 3,062,765	\$ 1,360,422	\$ 1,376,436
33432	ARP Funds Revenue	-	-	-
33433	TDECARP Funds Revenue	(1,647,819)	-	-
33499	State CARES ACT- COVID19 Reimb	-	-	-
33700	Coffee County Industrial Park	-	(34,800)	(34,800)
36999	Donated Infrastructure	-	-	-
	Statutory Change in Net Position	1,414,946	1,325,622	1,341,636

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Revenues</u>			
	<u>Fines, Forfeitures and Penalties</u>			
35110	City Court Fines and Costs	\$ 28,947	\$ 35,000	\$ 35,006
	Total Fines, Forfeitures and Penalties	\$ 28,947	\$ 35,000	\$ 35,006
	<u>Other Revenues</u>			
36332	Sale of Equipment - Drug Fund	\$ -	\$ 20,000	\$ 20,000
36340	Confiscations	(2,741)	3,500	3,500
36350	Insurance Recovery	-	-	-
36362	Sale of Vehicles	6,650	20,000	20,000
36715	Contribution and Donations	218	1,000	1,000
36735	Contribution and Donations - Individuals	-	-	-
36940	Sale of Seized Vehicle Fees	-	5,000	5,000
36941	Sale of Vehicles - Confiscations	4,750	7,500	7,500
36942	Sale of Other Contriband	-	-	-
	Total Other Revenues	\$ 8,877	\$ 57,000	\$ 57,000
	Total Revenues	\$ 37,824	\$ 92,000	\$ 92,006
	<u>Expenditures</u>			
42129	<u>Drug Investigation and Control</u>			
	<u>Personnel</u>			
113	Salaries-Overtime	\$ -	\$ 2,000	\$ 2,000
141	OASI Employers Share	-	160	160
142	Employee Health Insurance	-	100	100
143	Retirement - ING	-	-	-
143.001	Retirement - TCRS	-	125	125
145	Employee Life Insurance	-	25	25
148	Education/Training	1,019	5,000	5,000
	Total Personnel	\$ 1,019	\$ 7,410	\$ 7,410

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Contractual Services</u>				
213	Automobile Licenses & Titles	\$ -	\$ 200	\$ 200
241	Gov.Deals Expense	-	10,000	10,000
255	Data Processing Support	2,984	3,500	3,500
261	Repair & Maint - Vehicle	590	1,000	1,000
269	Other Repair and Maintenance Services	-	-	-
299	Misc. Contractual Services	290	3,000	3,000
	Total Contractual Services	\$ 3,864	\$ 17,700	\$ 17,700
<u>Supplies</u>				
312	Small Items of Equipment	\$ 9,652	\$ 9,000	\$ 9,000
326	Clothing and Uniforms	-	2,500	2,500
329	Other Operating Supplies	7,098	10,000	10,000
331	Gas, Oil, Diesel Fuel	-	1,000	1,000
332	Dog Equipment and Supplies	169	7,000	7,000
333	Other Equipment Parts	-	2,500	2,500
	Total Supplies	\$ 16,919	\$ 32,000	\$ 32,000
<u>Capital Outlay</u>				
942	General Purpose Machinery and Equipme	\$ 1,000	\$ -	\$ -
943	Drug Vehicle	85,711	-	-
	Total Capital Outlay	\$ 86,711	\$ -	\$ -
	Total Expenditures	\$ 108,513	\$ 57,110	\$ 57,110
Revenue and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ (70,689)	\$ 34,890	\$ 34,896
	Estimated Beginning fund Balance July 1	\$ 376,203	\$ 305,514	\$ 340,404
	Estimated Ending Fund Balance June 30	\$ 305,514	\$ 340,404	\$ 375,300

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Revenues and Other Sources</u>			
	<u>Local Taxes</u>			
40110	Current Property Taxes	\$ 2,349,210	\$ 2,349,210	2,349,210
40120	Trustee's Collections-Prior Year	75,000	75,000	75,000
40125	Bankruptcy	500	500	500
40130	Cir Clk/Master-Prior Year	31,000	31,000	31,000
40140	Interest & Penalty	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	150	150	150
40162	Payments-Utilities	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	700	700	700
40210	Local Option Sales Tax	1,730,350	1,730,350	1,730,350
40275	Mixed Drink Tax	2,000	2,000	2,000
40350	Telecommunications	600	600	600
	Total Local Taxes	\$ 4,216,710	\$ 4,216,710	\$ 4,216,710
	<u>Licenses and Permits</u>			
41110	Marriage Licenses	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	\$ 650	\$ 650	\$ 650
	<u>Charges for Current Services</u>			
43511	Tuition - Regular Day Students	\$ 22,000	\$ 22,000	22,000
43570	Receipts from Individual Schools			
43581	Community Services - E.S.P.	29,229	29,229	29,229
43583	TBI Criminal Background Fee			
	Total Charges for Current Services	\$ 51,229	\$ 51,229	\$ 51,229
	<u>Other Local Revenues</u>			
44110	Interest Income	\$ 4,000	\$ 4,000	4,000
44120	Lease/Rentals			
44130	Sale of Materials and Supplies			
44990	Other Local Revenues			
44170	Miscellaneous Refunds/Typicals	-	5,180	
44170	Miscellaneous Refunds	20,000	20,000	20,000
44560	Damages Recovered from Indv.	500	500	500
44570	Cont. & Gifts	5,000	5,000	5,000
44570	Cont. & Gifts - STEM			
44570	Cont. & Gifts - WE CARE	-	13,100	
44590	Bacon Foundation Grant - Daisy			
44590	Other			
44990	Other Local Revenue - BON	-	7,000	
44990	Other Local Revenue - DG	-	2,500	
44990	Other Local Revenue - WP	-	5,000	
	Total Other Local Revenues	\$ 29,500	\$ 62,280	\$ 29,500

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>State Education Funds</u>			
46511	Basic Education Program	\$ 10,076,394	\$ 11,109,974	11,807,502
46515	Early Childhood Ed. Program	280,297	282,444	282,444
46515	Early Childhood Ed. Program - SPK	-	80,090	42,368
46590	Other State Ed. Funds			
46590	Other State Ed. Funds - SAFE			
46590	Other State Education Funds CSH			
46590	Other State Education FundsFRC			
46590	Other State Education Funds-Summer(SL)			
46590	Other State Education Funds			
46590	Other State Education Funds LEAPS	-	610,000	610,000
46595	Student Mgmt. System			
46610	Regular Career Ladder	32,000	18,250	13,000
46612	Extended Career Ladder			
	21st Century Grant			
46630	Energy Efficient Grant			
46790	Innovative School Models - ISM	-	298,227	159,281
	Total State Education Funds	\$ 10,388,691	\$ 12,398,985	\$ 12,914,595
	<u>Other State Revenues</u>			
46840	Alcoholic Beverage Tax	\$ 1,000	\$ 1,000	\$ 1,000
46980	Other State Grants			
46981	Public School Security Grant			
	Total Other State Revenues	\$ 1,000	\$ 1,000	\$ 1,000
	<u>Federal Government</u>			
47111	Food Service			
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			
	Total Revenues	\$ 14,687,780	\$ 16,730,854	\$ 17,213,684

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Other Sources</u>			
49700	Insurance Recovery			
49800	Transfer from Fed. Ind. Costs			
49810	City General Fund Transfers	1,858,467	2,612,467	2,608,467
39000	Fund Balance Reserve	-	1,132,394	1,295,184
	Request for Liquor by Drink Tax from City			
	Total Other Sources	\$ 1,858,467	\$ 3,744,861	\$ 3,903,651
	Total Revenues and Other Sources	\$ 16,546,247	\$ 20,475,715	\$ 21,117,335
	<u>Expenditures and Other Uses</u>			
71000	<u>Instructional Expenditures</u>			
71100	<u>Regular Instruction Program</u>			
116	Teachers	5,649,995	\$ 6,267,516	6,689,711
116	Teachers-Instructional Coaches	143,030	149,777	
116	Teachers-Summer Learning	16,000		
117	Career Ladder Program		11,000	10,000
127	Extended Career Ladder	5,000		
128	Homebound	173,999	5,000	5,000
162	Clerical Personnel	206,291	185,311	193,268
163	Educational Assistants		291,512	329,553
163	Educational Assist- Summer Learning	95,000		
188	Bonus Payments	100,000	62,313	
189	Other Salaries	75,000	103,000	100,000
195	Certified Substitute Teachers	389,938	180,000	100,000
198	Non-Cert. Substitute Teachers	500,000	75,000	75,000
201	Social Security	3,600	428,117	454,307
201	Social Security - Summer Learning	1,030,300		
204	State Retirement	45,206	448,141	424,036
204	State Retirement - Summer Learning	7,000		

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account	FY24	FY25	FY26
Number Account Description	2023-2024	2024-2025	2025-2026
	Audited	Estimated	Proposed
	Budget	Budget	Budget
206 Life Insurance	6,500	4,900	4,900
207 Medical Insurance	91,196	1,209,316	1,259,573
208 Dental Insurance	60,000	53,916	56,531
210 Unemployment Compensation	52,000	7,000	6,000
210 Unemployment - Summer Learning			
211 Local Retirement		7,000	7,000
211 Local Retirement - Summer Learning			
212 Empl. Medicare Liability	75,000	100,124	106,250
212 Empl. Medicare - Summer Learning	125,000		
217 Retirement-Hybrid		105,000	105,000
217 Retirement-Hybrid - Summer Learning	25,000		
299 Other Fringe Benefits / Vision Ins	115,000	62,500	72,200
330 Operating Lease Payments		110,053	140,000
336 Maintenance/repair of Equipment			
350 Internet Connectivity	32,000		
336 Maintenance/repair of Equipment-DPP			
399 Other Contracted Services	3,000	92,000	100,000
429 Instructional Supplies		125,000	130,000
429 Instructional Supplies-RTI			
430 Textbooks-Electronic	25,000	25,000	25,000
449 Textbooks	115,000	115,000	250,000
449 Textbooks-RTI			
471 Software			
499 Other Supplies/Materials-SAFE	32,000	35,000	35,000
499 Public School Security Grant			
499 TVA Grant			
499 Other Supplies/Materials			
499 Other Supplies/Summer Learning			
599 Other Charges			
722 Instructional Equipment			
Total Regular Instruction Program	\$ 9,197,055	\$ 10,258,496	\$ 10,678,329

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
71150	<u>Alternative Instruction Program</u>			
116	Teachers	\$ 30,498	\$ 67,127	69,030
189	Other Salaries			
201	Social Security	1,891	4,136	4,280
204	State Retirement	2,440	4,104	3,983
206	Life Insurance	39	39	40
207	Medical Insurance	7,324	8,580	7,926
208	Dental Insurance	503	503	448
210	Unemployment Compensation	100	100	100
212	Employer Medicare	442	971	1,001
217	Ret-Hybrid Stabalization	-	3,100	3,200
299	Other Fringe Benefits / Vision Ins	250	586	690
	Total Alternative Instruction Program	\$ 43,487	\$ 89,246	\$ 90,698
71200	<u>Special Education Program</u>			
116	Teachers	\$ 816,725	\$ 879,652	958,268
117	Career Ladder Program			
127	Career Ladder - Ext. Contracts			
128	Homebound Teachers			
163	Educational Assistants	259,460	431,122	455,675
163	Educational Assistants - SPK	20,451	20,451	22,119
171	Speech Pathologist	190,800	190,800	200,131
188	Bonus Payments			
189	Other Salaries			
189	Other Salaries-Sick			
195	Certified Substitute Teachers	25,000	25,000	25,000
201	Social Security	87,208	87,208	100,073
201	Social Security - SPK	1,212	1,212	1,371
204	State Retirement	91,610	91,610	98,827
204	State Retirement - SPK	1,235	1,235	1,548
206	Life Insurance	1,430	1,430	1,445
206	Life Insurance - SPK	42	42	42
207	Medical Insurance	259,418	332,145	360,354
207	Medical Insurance - SPK	8,850	8,850	9,470
208	Dental Insurance	12,546	12,546	13,950
208	Dental Insurance - SPK	464	464	497
210	Unemployment Compensation	1,470	1,470	1,200
210	Unemployment Compensation - SPK	100	100	100
211	Local Retirement			
212	Employer Medicare Liability	20,193	20,193	23,725
212	Employer Medicare Liability - SPK	284	284	321
217	Retirement-Hybrid	10,600	10,600	11,000
299	Other Fringe Benefits / Vision Ins	14,800	14,800	14,600
299	Other Fringe Benefits / Vision Ins - SPK	86	86	86
336	Maintenance & Repair of Equip.			

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
399	Other Contracted Services			
429	Instructional Supplies/TYP	5,180	5,180	
429	Instructional Supplies	6,000	6,000	6,000
429	Instructional Supplies - SPK	31,199	31,199	6,814
449	Textbooks			
499	Other Supplies/Materials	3,000	3,000	3,000
599	Other Charges	3,000	3,000	3,000
725	Special Ed. Equipment/SPK	16,166	16,166	
	Total Special Education Program	\$ 1,888,529	\$ 2,195,845	\$ 2,318,616
71300	<u>Vocational Education Program</u>			
116	Teachers - ISM	\$ 97,744	\$ 97,744	\$ 67,961
201	Social Security - ISM	6,060	6,060	8,427
204	State Retirement - ISM	6,217	6,217	14,000
206	Life Insurance - ISM	60	60	40
207	Medical Insurance - ISM	15,000	15,000	7,225
208	Dental Insurance - ISM	600	600	400
210	Unemployment Compensation - ISM	150	150	100
211	Local Retirement - ISM	750	750	
212	Medicare - ISM	1,418	1,418	2,171
299	Other Fringe Benefits / Vision Ins - ISM	1,137	1,137	1,340
429	Instructional Materials - ISM	1,687	1,687	1,212
471	Software	7,000	7,000	7,000
524	Inservice			5,000
599	Other Charges - ISM	73,404	73,404	
730	Instructional Equipment - ISM	62,002	62,002	45,945
	Total Vocational Education Program	\$ 273,229	\$ 273,229	\$ 160,821
71400	<u>Student Body Education Program</u>			
499	Other Supplies and Materials			
599	Other Charges	1,999	2,000	2,000
	Total Student Body Education Program	\$ 1,999	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 11,404,299	\$ 12,818,816	\$ 13,250,464
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director	\$ 106,962	\$ 106,962	110,022
117	Career Ladder Program	2,000	2,000	2,000
121	Data Processing Personnel			
127	Extended Career Ladder			
162	Clerical Personnel			
162	Clerical Personnel - Summer Learning			
188	Bonus Payments			
189	Other Salaries			
201	Social Security	6,688	6,688	6,946
201	Social Security - Summer Learning			
204	State Retirement	6,936	6,936	6,464
204	State Retirement - Summer Learning			

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account	FY24	FY25	FY26
Number Account Description	2023-2024	2024-2025	2025-2026
	Audited	Estimated	Proposed
	Budget	Budget	Budget
206 Life Insurance	42	42	42
207 Medical Insurance	8,249	8,249	8,587
208 Dental Insurance	492	492	487
210 Unemployment Compensation	100	100	100
211 Local Retirement			
212 Employer Medicare Liability	1,564	1,564	1,625
212 Medicare - Summer Learning			
299 Other Fringe Benefits / Vision Ins	586	586	686
336 Maintenance/repair of Equipment			
355 Travel	4,000	4,000	4,000
399 Contracted Services	14,000	14,000	14,000
499 Other Supplies/Materials	5,000	5,000	5,000
524 In-service Staff Dev.	3,000	3,000	3,000
599 Other Charges			
701 Equipment for Administration			
Total Attendance	\$ 159,619	\$ 159,619	\$ 162,959
72120 Health Services			
105 Supervisor/Director-CSH	55,598	\$ 52,598	52,598
131 Medical Personnel	154,309	165,767	175,806
131 Medical Personnel CSH			
188 Bonus Payments			
188 Bonus Payments-CSH			
189 Other Salaries			
201 Social Security	13,353	13,353	10,900
201 Social Security CSH	2,500	2,500	3,262
204 State Retirement	11,394	11,394	12,307
204 State Retirement CSH			
206 Life Insurance	123	123	123
206 Life Insurance CSH			
207 Medical Insurance	22,163	22,163	18,703
207 Medical Insurance CSH			
208 Dental Insurance	1,517	1,517	1,421
208 Dental Insurance CSH			
210 Unemployment	400	400	400
210 Unemployment CSH	50	50	50
211 Local Retirement	4,050	4,050	4,050
212 Employer Medicare	3,123	3,123	2,550
212 Employer Medicare CSH	470	470	763
217 Retirement - Hybrid	2,306	2,306	2,550
299 Other Fringe Benefits / Vision Ins	258	258	260

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account		FY24	FY25	FY26
Number	Account Description	2023-2024	2024-2025	2025-2026
		Audited	Estimated	Proposed
		Budget	Budget	Budget
355	Travel/CSH			
399	Other Contracted Svcs. - CSH (Dietician)			
499	Other Supplies & Materials/CSH	5,000	5,000	5,000
499	Other Supplies & Materials CFG			
499	Other Supplies & Materials	3,000	3,000	3,500
524	In-service Staff Dev./CSH	3,000	3,000	3,000
524	In-service Staff Dev.	1,000	1,000	2,500
599	Other Charges			2,900
	Total Health Services	\$ 283,614	\$ 292,072	\$ 302,643
72130	<u>Other Student Support</u>			
117	Career Ladder Program			
123	Guidance Personnel	190,364	245,303	262,243
127	Extended Career Ladder			
130	Social Workers	69,352	75,124	77,582
138	Pupil Personnel			
163	Educational Assistants	32,540	32,540	34,818
188	Bonus Payments			
189	Other Salaries	-	78,003	76,145
201	Social Security	23,645	23,645	27,950
204	State Retirement	26,123	26,123	26,439
206	Life Insurance	288	288	288
207	Medical Insurance	85,000	85,000	60,013
208	Dental Insurance	4,014	4,014	2,193
210	Unemployment Compensation	250	250	250
212	Employer Medicare Liability	5,556	5,556	6,537
299	Other Fringe Benefits / Vision Ins	8,300	8,300	4,400
309	Contracts with Govt Agency			
322	Evaluation and Testing	1,200	1,200	1,200
355	Travel	2,000	2,000	2,000
399	Other Contracted Services			
499	Other Supplies & Materials	1,000	1,000	1,000
599	Other Charges	6,000	6,000	6,000
	Total Other Student Support	\$ 455,632	\$ 594,346	\$ 589,058
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	\$ 27,810	\$ 27,810	\$ 30,000
117	Career Ladder Program			
127	Extended Career Ladder Program			
129	Librarians	191,803	191,803	197,964
138	Inst. Computer Personnel			
188	Bonus Payments			
189	Other Sal. & Wages			

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account		FY24	FY25	FY26
Number	Account Description	2023-2024	2024-2025	2025-2026
		Audited	Estimated	Proposed
		Budget	Budget	Budget
201	Social Security	13,151	13,151	14,134
204	State Retirement	13,490	13,490	13,154
206	Life Insurance	130	130	130
207	Medical Insurance	38,000	38,000	39,725
207	Medical Insurance-Retirees	90,000	90,000	90,000
208	Dental Insurance	1,505	1,505	1,457
210	Unemployment Compensation	250	250	150
212	Employer Medicare Liability	3,076	3,076	3,306
217	Retirement - Hybrid	2,500	2,500	2,800
299	Other Fringe Benefits / Vision Ins	2,344	2,344	2,900
320	Dues and Memberships			
336	Maint/Repair of Equipment			
355	Travel	5,000	5,000	5,000
399	Other Contracted Services			
432	Library Books/Media	6,000	6,000	6,000
499	Other Supplies & Materials	1,000	1,000	1,000
524	In-service/Staff Development	25,000	25,000	25,000
524	In-service/Staff Development - ISM			
599	Other Charges			
790	Other Equipment			
	Total Regular Instruction Program	\$ 421,059	\$ 421,059	\$ 432,720
72220	<u>Special Education Program</u>			
105	Supervisor/Director	\$ 103,419	\$ 103,419	106,913
117	Career Ladder Program			
124	Psychological Personnel	80,560	80,560	84,078
135	Assessment Personnel			
162	Clerical Personnel	25,000	25,000	30,000
188	Bonus Payments			
189	Other Salaries			
201	Social Security	12,766	12,766	13,702
204	State Retirement	12,292	12,292	11,021
206	Life Insurance	84	84	84
207	Medical Insurance	26,899	26,899	27,973
208	Dental Insurance	1,722	1,722	975
210	Unemployment Compensation	140	140	140
211	Local Retirement			
212	Employer Medicare Liability	2,983	2,983	3,205
299	Other Fringe Benefits / Vision Ins	1,274	1,274	1,475
307	Communication			
336	Maintenance/repair of Equipment	400	400	400
355	Travel	3,000	3,000	3,000
399	Other Contracted Services	73,000	73,000	75,000
499	Other Supplies & Materials	1,000	1,000	1,000
524	In-service/Staff Development	4,000	4,000	4,000
599	Other Charges			
725	Special Ed. Equipment			
	Total Special Education Program	\$ 348,539	\$ 348,539	\$ 362,966

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72230	<u>Vocational Education</u>			
355	Travel	\$ -	\$ -	\$ -
524	In Service Development	-	-	-
	Total Vocational Education	\$ -	\$ -	\$ -
72250	<u>Technology</u>			
105	Director of Technology	\$ 96,042	\$ 104,133	113,975
188	Bonus Payment			
189	Other Salaries and Wages	92,701	100,806	104,679
201	Social Security	12,106	12,106	13,557
204	State Retirement	12,750	12,750	13,903
206	Life Insurance	123	123	125
207	Medical Insurance	33,943	33,943	34,728
208	Dental Insurance	1,476	1,476	1,421
210	Unemployment Compensation	220	220	220
212	Employer Medicare	2,828	2,828	3,175
299	Other Fringe Benefits / Vision Ins	669	669	770
307	Communication	6,000	6,000	6,000
336	Main/Repair Tech Equipment	60,000	60,000	60,000
336	Main/Repair Tech Equipment/DPP	8,500	8,500	8,500
350	Internet Connectivity			
355	Travel	3,000	3,000	3,000
355	Travel/Safe Schools			
399	Other Contracted Services/DPP	7,000	7,000	7,000
399	Other Contracted Services	4,000	4,000	4,000
451	Uniforms	-	-	
470	Wiring	3,000	3,000	3,000
471	Software	70,000	70,000	115,000
499	Other Supplies	15,000	15,000	15,000
499	Other Supplies/Safe Schools			
524	Inservice Staff Dev	4,200	4,200	4,200
722	Equipment/DPP	49,912	49,912	49,912
722	Equipment-Technology	30,000	30,000	30,000
	Total Board of Education	\$ 513,470	\$ 529,666	\$ 592,165

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72310	<u>Board of Education</u>			
118	Secretary to Board	\$ 5,000	\$ 5,000	5,000
189	Other Salaries and Wages			
201	Social Security	310	310	310
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			5
211	Local Retirement	350	350	350
212	Employer Medicare Liability	73	73	73
302	Advertising			
305	Audit Services	46,400	46,400	25,000
308	Consultants			
320	Dues and Membership	10,000	10,000	13,000
321	Engineering Services			
331	Legal Services	25,000	25,000	25,000
332	Legal Notice Recording Fees			
349	Printing, Stationery and Forms			
351	Bd. of Ed. Rental Payments			
355	Travel	25,000	25,000	25,000
	Other Contracted Svcs. TSBA Bd. P			
451	Uniforms	-	-	
506	Liability Insurance	46,000	46,000	62,900
508	Premiums on Surety Bonds	775	775	775
510	Trustee's Commission	95,000	95,000	95,000
513	Worker's Compensation	93,000	93,000	93,000
524	In-service Staff Development	30,000	30,000	30,000
533	Criminal Investigation Fees	300	300	300
534	Refund to Applicants-Investigation Fees	3,000	3,000	3,000
599	Other Charges	10,000	10,000	10,000
701	Admin Equipment	7,000	7,000	7,000
	Total Board of Education	\$ 397,208	\$ 397,208	\$ 395,713
72320	<u>Office of the Superintendent</u>			
101	Director of Schools	\$ 143,463	\$ 154,082	175,000
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary	63,500	68,318	69,984
188	Bonus Payments			
189	Other Salaries			
201	Social Security	13,799	13,799	15,251
204	State Retirement	14,010	14,010	15,055
206	Life Insurance	87	87	90
207	Medical Insurance	16,987	16,987	17,242
208	Dental Insurance	949	949	941
210	Unemployment Compensation	100	100	100
211	Local Retirement	4,784	4,784	5,275
212	Employer Medicare Liability	3,219	3,219	3,567

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account	FY24	FY25	FY26
Number Account Description	2023-2024	2024-2025	2025-2026
	Audited	Estimated	Proposed
	Budget	Budget	Budget
299 Other Fringe Benefits / Vision Ins	672	672	775
307 Communication	16,000	16,000	15,000
320 Dues and Membership	5,000	5,000	6,000
336 Maintenance/Repairs to Equipment			
348 Postal Charges	5,000	5,000	5,000
349 Printing, Stationery and Forms			
355 Travel	15,000	15,000	20,000
Other Fringe Benefits			
399 Other Contracted Services			
435 Office Supplies	2,000	2,000	2,000
Periodicals			
524 In-service Staff Development			
599 Other Charges	3,500	3,500	4,000
701 Administration Equipment			
Total Office of the Superintendent	309,070	324,507	356,280
72410 <u>Office of the Principal</u>			
104 Principals	\$ 271,315	\$ 290,253	300,958
104 Principals - Summer Learning			
117 Career Ladder Program			
127 Extended Career Ladder			
139 Assistant Principal	234,080	238,530	248,265
161 Secretaries	134,394	129,691	136,695
188 Bonus Payments			
189 Other Salaries	9,050	9,050	9,683
201 Social Security	40,254	40,254	43,128
201 Social Security - Summer Learning			
204 State Retirement	41,714	41,714	42,037
204 State Retirement - Summer Learning			
206 Life Insurance	387	387	390
207 Medical Insurance	126,852	126,852	133,163
208 Dental Insurance	4,551	4,551	4,508
210 Unemployment Compensation	400	400	400
211 Local Retirement	3,350	3,350	3,600
212 Employer Medicare Liability	9,415	9,415	10,087
212 Medicare - Summer Learning			
299 Other Fringe Benefits / Vision Ins	4,095	4,095	4,710
307 Communication			
317 Data Processing Services			
320 Dues and Membership			
336 Maintenance/repairs of Equipment			
348 Postal Charges			
355 Travel	2,500	2,500	2,500
399 Other Contracted Services			
435 Office Supplies	1,500	1,500	1,500
499 Other Supplies & Materials			
524 In-service/Staff Development	1,200	1,200	1,200
599 Other Charges			
701 Administration Equipment			
Total Office of the Principal	\$ 885,057	\$ 903,742	\$ 942,824

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72510	<u>Fiscal Services</u>			
119	Accountants/Bookkeepers	\$ 54,192	\$ 138,337	147,338
122	Purchasing Personnel			
188	Bonus Payments			
189	Other Salaries	138,394	138,394	145,825
189	Other Salaries-Sick			
201	Social Security	17,161	17,161	18,177
204	State Retirement	19,372	19,372	20,525
206	Life Insurance	144	144	144
207	Medical Insurance	49,513	49,513	32,076
208	Dental Insurance	1,968	1,968	1,300
210	Unemployment Compensation	200	200	200
211	Local Retirement			
212	Employer Medicare Liability	4,070	4,070	4,255
299	Other Fringe Benefits / Vision Ins	260	260	300
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repair of Equipment			
355	Travel	3,300	3,300	3,300
399	Other Contracted Services	71,000	71,000	100,000
411	Data Processing Supplies			
499	Other Materials & Supplies	4,000	4,000	4,000
524	In-service/Staff Development	5,000	5,000	5,000
599	Other Charges			
701	Administration Equipment	2,000	2,000	2,000
	Total Fiscal Services	\$ 370,574	\$ 454,719	\$ 484,440
72610	<u>Operation of Plant</u>			
166	Custodial Personnel	\$ 424,550	\$ 418,840	451,470
188	Bonus Payments			
189	Other Salaries			
201	Social Security	25,658	25,658	27,995
204	State Retirement	26,320	26,320	31,603
206	Life Insurance	425	425	440
207	Medical Insurance	97,736	97,736	98,148
208	Dental Insurance	4,470	4,470	4,183
210	Unemployment Compensation	510	510	510
211	Local Retirement			
212	Employer Medicare	6,501	6,501	6,550
299	Other Fringe Benefits / Vision Ins	910	910	1,000
329	Laundry Service/Uniforms			
336	Maintenance/repair of Equipment			

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account		FY24	FY25	FY26
Number	Account Description	2023-2024	2024-2025	2025-2026
		Audited	Estimated	Proposed
		Budget	Budget	Budget
359	Disposal Fee	44,000	44,000	44,500
399	Contracted Services			
410	Custodial Supplies	53,000	53,000	55,000
415	Electricity	350,000	350,000	350,000
434	Natural Gas	37,000	37,000	37,000
451	Uniforms	3,100	3,100	4,000
454	Water/Sewer	40,000	40,000	40,000
499	Other Supplies and Materials	550	550	550
501	Boiler Insurance	2,000	2,000	2,000
502	Building and Contents Insurance	52,000	52,000	52,200
599	Other Charges	50,000	50,000	25,000
720	Plant Operation Equipment	8,500	8,500	8,500
	Total Operation of Plant	\$ 1,227,230	\$ 1,221,520	\$ 1,240,649
72620	<u>Maintenance of Plant</u>			
105	Supervisor			
167	Maintenance Personnel	\$ 237,173	\$ 255,275	266,230
188	Bonus Payments			
189	Other Salaries			
201	Social Security	15,207	15,207	16,510
204	State Retirement	17,170	17,170	18,636
206	Life Insurance	165	165	165
207	Medical Insurance	42,216	42,216	44,204
208	Dental Insurance	1,935	1,935	1,918
210	Unemployment Compensation	200	200	200
212	Employer Medicare Liability	3,556	3,556	3,865
299	Other Fringe Benefits / Vision Ins	340	340	340
307	Communication	2,200	2,200	2,200
335	Maintenance & Repairs-Non-Recurring			
335	Maintenance & Repairs/Buildings	100,000	100,000	100,000
335	Maintenance & Repairs/Buildings HVAC	55,000	55,000	55,000
336	Maintenance & Repairs/ Equipment	15,000	15,000	15,000
336	Maintenance & Repairs/ Equip. SAFES			
338	Maintenance & Repairs/Vehicles	4,000	4,000	4,000
355	Travel	1,000	1,000	1,000
399	Other Contracted Services	21,000	21,000	21,000
425	Gasoline	3,000	3,000	3,000
426	Construction Materials	6,000	6,000	6,000
451	Uniforms	1,200	1,200	1,200
499	Field Maintenance	20,000	20,000	20,000
499	Other Supplies and Materials	7,000	7,000	7,000
511	Vehicle Insurance	2,750	2,750	2,750
524	In-service Staff Development	300	300	300
599	Other Charges	1,000	1,000	1,000
717	Maintenance Equipment	25,000	25,000	145,000
717	SAFES Equipment			
	Total Maintenance of Plant	\$ 582,412	\$ 600,514	\$ 736,518

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72710	<u>Transportation</u>			
105	Supervisor	\$ 5,250	\$ 5,150	5,000
146	Bus Drivers	15,884	44,178	50,000
201	Social Security	3,058	3,058	3,410
204	State Retirement	2,300	2,300	2,300
206	Life Insurance	46	46	46
207	Health Insurance	605	605	605
208	Dental Insurance	526	526	526
210	Unemployment Compensation	80	80	80
212	Employer Medicare Liability	836	836	840
299	Other Fringe Benefits / Vision Ins	92	92	92
338	Maintenance/repair of Vehicles	25,000	25,000	25,000
399	Other Contracted Services			
412	Diesel Fuel	20,000	20,000	25,000
499	Other Supplies			
511	Vehicle Insurance	10,000	10,000	10,000
599	Other Charges	5,000	5,000	5,000
	Total Transportation	\$ 88,677	\$ 116,871	\$ 127,899
	Total Support Services Expenditures	\$ 6,042,161	\$ 6,364,382	\$ 6,726,834
73300	<u>Community Services</u>			
105	Supervisor/Director - LEAPS	\$ -	\$ 83,910	83,910
105	Supervisor/ESP			
116	Teachers			
116	Teachers - LEAPS	-	87,585	87,585
162	Clerical Personnel			
162	Clerical Personnel - LEAPS	28,140	28,140	28,140
163	Aides			
163	Aides - LEAPS	-	324,046	324,046
169	Part-time Personnel			
169	ESP Temp/Part Time Personnel	27,777		
188	Bonus Payments-ESP			
188	Bonus Payments-FRC			
189	Other Salaries			
189	ESP Other Salaries & Wages	39,744	39,744	40,000
189	FRC Other Salaries & Wages	40,142	40,142	42,642
189	LEAPS			
201	ESP Social Security	2,464	2,464	2,480
201	FRC Social Security	2,394	2,394	2,644
201	LEAPS Social Security	32,468	32,468	32,468
204	Retirement/LEAPS	19,844	19,844	19,844
204	Retirement-Bonus			
204	Retirement/FRC	2,703	2,703	2,985
204	ESP -State Retirement	520	520	700
206	ESP Life Insurance			
206	FRC Life Insurance	42	42	42

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account	FY24	FY25	FY26
Number Account Description	2023-2024	2024-2025	2025-2026
	Audited	Estimated	Proposed
	Budget	Budget	Budget
207 Medical Insurance			
207 ESP Medical Insurance			
207 FRC Medical Insurance	11,563	11,563	11,600
208 ESP Dental Insurance			
208 FRC Dental Insurance	533	533	540
210 ESP Unemployment Compensation	70	70	70
210 FRC Unemployment Compensation	50	50	60
210 LEAPS Unemployment Compensation	1,309	1,309	1,309
211 Local Retirement			
211 ESP Local Retirement			
211 FRC Local Retirement			
211 LEAPS Local Retirement	450	450	450
212 ESP Employer Medicare Liability	576	576	580
212 FRC Employer Medicare Liability	560	560	620
212 LEAPS Employer Medicare Liability	7,593	7,593	7,593
217 Re-Hybrid Stabilization			
217 Re-Hybrid Stabilization - LEAPS	1,650	1,650	1,650
299 Other Fringe Benefits / Vision Ins - FRC	86	86	86
307 ESP Communications			
307 FRC Communications			
336 ESP Maintenance of Equipment			
355 ESP Travel			
355 FRC Travel			
355 LEAPS Travel			
399 Leaps- Other Contracted Services	3,300	3,300	3,300
422 Food Supplies			
422 Food Supplies - LEAPS	2,000	2,000	2,000
422 ESP Food Supplies			
429 Instructional Supplies/LEAPS	7,669	7,669	7,669
499 Other Supplies-BON	7,000	7,000	
499 ESP Other Supplies/Materials	200	200	200
499 FRC Other Supplies/Materials	4,000	4,000	4,000
499 CFG- Other Supplies/Materials	1,851	1,851	
499 We Care Other Supplies/Materials	18,100	18,100	5,000
499 LEAPS Other Supplies/Materials	500	500	500
499 DG/Other Supplies	2,500	2,500	
499 WP/Other Supplies	5,000	5,000	
499 BAC/Other Supplies			
499 STEM/Other Supplies	500	500	
499 SB/Other Supplies			
524 ESP In-service			
524 FRC1 Inservice	1,000	1,000	1,000
524 LEAPS Inservice	1,360	1,360	1,360
599 Other Charges			
599 LEAPS Other Charges	2,075	2,075	2,075
599 ESP Other Charges	3,200	3,200	3,200
599 PRED Other Charges	7,000	7,000	
790 ESP Other Equipment			
790 FRC Other Equipment			
Total Community Services	\$ 287,933	\$ 755,697	\$ 722,348

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
73400	<u>Early Childhood Education</u>			
116	Teachers	\$ 161,203	\$ 161,203	174,665
163	Ed. Assistants	63,028	63,028	68,365
188	Bonus Payments			
189	Other Salaries			
201	Soc. Security	12,590	12,590	15,068
204	State Retirement	11,661	11,661	14,865
206	Life Insurance	252	252	252
207	Medical Ins.	68,153	68,153	70,000
208	Dental Ins	2,785	2,785	2,980
210	Unemp. Comp	300	300	300
211	Local Retirement			
212	Employer Medicare	2,945	2,945	3,524
217	Ret-Hydrid Stabalization	5,140	5,140	5,140
299	Other Fringe Benefits / Vision Ins	2,130	2,130	3,030
355	Travel			
429	Instructional Supplies	3,000	3,000	3,000
524	Inservice			
599	Other Charges			
722	Regular Inst. Equipment			
	Total Early Childhood Education	\$ 333,187	\$ 333,187	\$ 361,189
76100	<u>Regular Capital Outlay</u>			
304	Architects	\$ -	\$ 5,761	
321	Engineering Services	\$ -	\$ 170,000	
706	Building Construction	-		
707	Building Improvements	-	160,594	
707	Building Improvements - ISM	-		
711	Furniture & Fixtures	40,000	23	
715	Land			
799	Other Capital Outlay	715,086	715,086	
	Total Regular Capital Outlay	\$ 755,086	\$ 1,051,464	\$ -
82130				
602	Principal on Energy Loan	\$ 48,648	\$ 48,648	48,648
82230				
604	Interest on Energy Loan	\$ 1,815	\$ 1,815	1,752
	Total	\$ 50,463	\$ 50,463	\$ 50,400
99100	<u>Regular Indirect Cost</u>			
504	Indirect Cost			
504	Indirect Cost - LEAPS	\$ 6,099	\$ 6,100	\$ 6,100
	Total Regular Indirect cost	\$ 6,099	\$ 6,100	\$ 6,100
	Total Expenditures			
	Total Expenditures and Other Uses	\$ 18,879,228	\$ 21,380,109	\$ 21,117,335

Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2025 to June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Charges for Current Services</u>				
43521	Lunch Payments - Children	\$ 120,000	\$ 120,000	\$ 120,000
43522	Lunch Payments - Adults	16,600	16,600	16,600
43523	Income from Breakfast	17,680	17,680	17,680
43524	Special Milk Sales			
43525	Ala Carte Sales	54,000	54,000	54,000
	Total Charges for Current Service:	<u>\$ 208,280</u>	<u>\$ 208,280</u>	<u>\$ 208,280</u>
<u>Other Local Revenues</u>				
44110	Interest Earned	\$ 500	\$ 500	\$ 500
44170	Misc. Refunds	800	800	800
44570	Contributions and Gifts			
44530	Sale of Equipment			
44990	Local Revenue			
	Total Other Local Revenues	<u>\$ 1,300</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>
<u>State of Tennessee</u>				
46520	School Food - State Matching	\$ 9,815	\$ 8,295	\$ 8,295
46590	Other State Education Funds			
	Total State of Tennessee	<u>\$ 9,815</u>	<u>\$ 8,295</u>	<u>\$ 8,295</u>
<u>Federal Government</u>				
47111	Lunch - USDA	978,392	964,423	964,423
47113	Breakfast - USDA	29,226	194,171	194,171
47114	USDA Fruit & Vegetable Grant			
47114	USDA Snack	39,999	75,000	75,000
47115	Food Svc. Commodities	72,591	83,019	83,019
47590	Other Federal thru State	33,432		
	Total Federal Government	<u>\$ 1,153,640</u>	<u>\$ 1,316,613</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		\$ 237,475	\$ 207,555
	Total Revenues and Other Sources	<u>\$ 1,373,035</u>	<u>\$ 1,771,963</u>	<u>\$ 1,742,043</u>

Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2025 to June 30, 2026

Account Number	Account Description	FY24 2023-2024 Audited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	Total Available Funds	\$ 1,373,035	\$ 1,771,963	\$ 1,742,043
	<u>Expenditures</u>			
73100	<u>Food Service</u>			
105	Supervisor	\$ 91,370	\$ 95,700	\$ 102,270
162	Clerical Personnel			
165	Cafeteria Personnel	281,166	416,293	415,093
188	Bonus Payments			
189	Other Salaries and Wages			25,000
201	Social Security	28,644	30,644	33,627
204	State Retirement	31,727	31,727	36,708
206	Life Insurance	396	456	500
207	Medical Insurance	77,519	128,099	134,144
208	Dental Insurance	4,915	5,030	5,836
210	Unemployment Compensation	450	450	1,500
211	Local Retirement	3,000	3,300	4,000
212	Employer Medicare	5,402	7,663	7,865
299	Other Fringe Benefits	482	1,482	2,300
307	Communication			
308	Consultants			
320	Dues/Memberships	600	600	700
336	Maintenance/Repair of Equip.	10,000	10,000	15,000
354	Transportation - Other than Students			
355	Travel	6,500	6,500	6,500
399	Contracted Services	30,000	130,000	130,000
421	Food Preparation Supplies	5,000	5,000	5,000
422	Food Supplies	661,615	680,000	680,000
422	FFVP Grant			
435	Office Supplies	2,000	2,000	2,000
451	Uniforms	4,000	4,000	4,000
469	Commodities	72,591	83,019	
499	Other Supplies/Materials	20,000	20,000	20,000
524	In-service/Staff Development	5,000	8,000	8,000
599	Other Charges	12,000	12,000	12,000
710	Equipment Grant			
710	Food Service Equipment	30,000	90,000	90,000
	Total Food Service	\$ 1,384,377	\$ 1,771,963	\$ 1,742,043
	Total Expenditures	\$ 1,384,377	\$ 1,771,963	\$ 1,742,043