

City of Manchester

2014-2015

Annual Budget

City of Manchester
Mayor and Board of Alderman
2014-2015

Lonnie Norman	Mayor
Ryan French	Vice Mayor
Russell Bryan	Alderman
Timothy Kilgore	Alderman
Tim Pauley	Alderman
Lana Sain	Alderwoman
Cheryl Swan	Alderwoman

City of Manchester, Tennessee
Annual Budget
Table of Contents
For the Fiscal Year Ending June 30, 2015

	<u>Page(s)</u>
Budget Ordinance	5-9
	<u>Schedules</u>
Summary Statement of Proposed Operations	A 10
Statement of Estimated Revenue from Current Property Taxes	B 11
<u>Governmental Funds</u>	
General Fund:	C
Revenues	12-13
City Court	14
Board of Mayor and Aldermen	15
Financial Administration	16
Information Systems	17
Planning and Zoning	18
General Government and Buildings	19
Police	20-21
Fire	22-23
Public Works	24-25
Contributions to Other Agencies/Other Uses/Estimated Fund Balances	26
Sanitation Fund	D-1
Revenues/Expenditures	27-28
Recreation Fund	D-2
Revenues	29-30
Recreation Administration	31
Recreation Center	32-33
Park Areas	34-35
Drug Control Fund	D-3
Revenues/Expenditures	36-37
Tourism Fund	D-4
Revenues/Expenditures	38-39
Community Policing Fund	D-5
Revenues/Expenditures	40
General Debt Service Fund	E-1
Revenues/Expenditures	41
Future Debt Service Requirements Summary	E-2 42
Future Bond Requirements	E-3 43
Future Bond Requirements-Refunding 2013	E-4 44
Future Bond Requirements-Refunding 2014	E-5 45
Future Other Debt Requirements	E-6 46
Future Other Debt Requirements - CON-Land Purchase	E-7 47
<u>Enterprise Fund</u>	
Water and Sewer Fund	F-1
Revenues	48
Water Purification Expenses	49
Shop and Maintenance Expenses	50-51

City of Manchester, Tennessee
Annual Budget
Table of Contents
For the Fiscal Year Ending June 30, 2015

Customer Accounts and Collection Expenses		51-52
Sewer Treatment and Disposal Expenses		53
Mechanical Maintenance Expenses		54
Debt Service Expenses		55
Wastewater Treatment Plant		56
Water and Sewer Debt Service Requirements	F-2	57-58
Water and Sewer Debt Service Requirements-WWTP Loans	F-3	59-60
Water and Sewer Debt Service Requirements-Water Tank Loan	F-4	61
<u>Manchester City School Funds</u>		
General Purpose School Fund	G-1	62-77
Central Cafeteria Fund	G-2	78-79

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE,
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2014 THROUGH
JUNE 30, 2015.
ORDINANCE 1436**

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

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

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

GENERAL FUND	FY2013 Actual	FY2014 Estimated	FY2015 Proposed
Local Taxes	\$ 9,796,432	\$ 9,766,224	\$ 9,648,246
License and Fees	74,363	99,519	87,000
Intergovernmental	1,517,087	1,544,844	1,575,200
Charges for Services	24,530	16,730	17,150
Fines and Forfeitures	224,395	262,326	251,000
Miscellaneous Revenues	289,788	154,338	77,300
Nonspendable Fund Balance	80,327	80,000	80,000
Assigned Fund Balance	-	4,000	-
Unassigned Fund Balance	3,275,903	3,078,243	2,600,478
Total Available Funds	\$ 15,282,825	\$ 15,006,224	\$ 14,336,374
SANITATION			
Charges for Current Services	\$ 956,547	\$ 979,141	\$ 961,000
Transfer from Other Funds	-	57,000	75,000
Unassigned Fund Balance	108,140	137,997	112,037
Total Available Funds	\$ 1,064,687	1,174,138	\$ 1,148,037
RECREATION FUND			
Local Taxes	\$ 160,294	\$ 158,105	\$ 150,000
Intergovernmental	94,130	446,858	290,913
Charges for Current Services	1,126,831	1,097,258	1,136,500
Other Revenues	37,570	16,095	10,000
Transfer from Other Funds	400,000	475,000	526,701
Unassigned Fund Balance	128,923	39,266	106,931
Total Available Funds	\$ 1,947,748	\$ 2,232,582	\$ 2,221,045

DRUG CONTROL FUND

Fines and Forfeitures	\$	23,323	\$	75,148	\$	75,000
Other Revenues		187,116		123,497		165,000
Unassigned Fund Balance		441,523		450,990		452,687
Total Available Funds	\$	651,962	\$	649,635	\$	692,687

TOURISM FUND

Local Taxes	\$	80,147	\$	79,052	\$	75,000
Grant Revenue		1,539		634,106		476,686
Unassigned Fund Balance		231,891		252,598		126,716
Total Available Funds	\$	313,577	\$	965,756	\$	678,402

COMMUNITY POLICING

Fines and Forfeitures	\$	6,514	\$	6,678	\$	7,000
Other Revenues		30,363		25,927		25,000
Transfer from Other Funds		17,000		7,000		2,000
Unassigned Fund Balance		44,648		51,523		46,523
Total Available Funds	\$	98,525	\$	91,128	\$	80,523

GENERAL DEBT SERVICE FUND

Other Revenues	\$	47,146	\$	47,864	\$	45,700
Transfer from Other Funds		1,612,990		1,557,741		1,478,598
Unassigned Fund Balance		2,108,682		2,212,885		2,256,085
Total Available Funds	\$	3,768,818	\$	3,818,490	\$	3,780,383

GENERAL PURPOSE SCHOOL FUND

Local Taxes	\$	3,770,099	\$	3,685,209	\$	3,858,450
Licenses and Permits		1,021		619		750
Charges for Current Services		160,405		150,201		152,000
Other Local Revenues		24,276		18,649		12,500
State Education Funds		6,708,526		6,842,819		6,561,316
Other State Revenues		1,054		1,050		1,000
Federal Funds Received Thru State		52,884		574,237		575,000
Transfer from Other Funds		1,685,457		1,678,467		1,678,467
Reserved for BEP		-		97,792		204,187
Restricted for Education-ESP		67,560		63,728		69,668
Restricted for Education-WCAR		3,566		9,081		5,041
Unassigned Fund Balance		3,912,086		3,147,749		2,183,950
Total Available Funds	\$	16,386,934	\$	16,269,601	\$	15,302,329

CAFETERIA FOOD SERVICE FUND

Charges for Current Services	\$	205,588	\$	216,700	\$	220,075
Other Local Revenues		279		4,623		1,710
State Education Funds		8,500		8,250		8,100
Federal Funds Received Thru State		513,525		532,726		551,000
Unassigned Fund Balance		272,525		209,278		209,278
Total Available Funds	\$	1,000,417	\$	971,577	\$	990,163

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

GENERAL FUND

General Government	\$	5,265,945	\$	5,322,938	\$	5,694,795
Public Safety		4,702,395		5,120,520		4,615,119
Public Works/Sanitation		2,526,997		2,604,795		2,772,270
Parks and Recreation		1,799,604		2,282,973		2,046,449
Tourism		60,352		692,451		677,568
Debt Service		1,615,490		1,501,402		1,481,098
Total Appropriations	\$	15,970,783	\$	17,525,079	\$	17,287,299

DRUG CONTROL FUND

Drug Fund	\$	207,392	\$	189,178	\$	238,303
Total Appropriations	\$	207,392	\$	189,178	\$	238,303

COMMUNITY POLICING

Community Policing Program	\$	35,880	\$	32,730	\$	39,000
Total Appropriations	\$	35,880	\$	32,730	\$	39,000

GENERAL PURPOSE SCHOOL FUND

Instruction

Regular Instruction Program	\$	6,623,725	\$	7,230,696	\$	7,475,334
Alternative Instruction Program		56,308		57,409		58,080
Special Education Program		1,292,326		1,390,948		1,469,142
Student Body Education Program		17,435		21,225		21,500

Support Services

Attendance		94,976		103,764		113,485
Health Services		117,052		129,353		161,242
Other Student Support		142,400		270,219		231,465
Regular Instruction Program		489,794		695,099		591,488
Special Education Program		274,167		296,936		292,297
Board of Education		276,827		267,836		288,811
Office of Superintendent		221,206		260,493		271,591
Office of Principal		710,949		701,519		743,349
Fiscal Services		308,957		310,181		308,503
Operation of Plant		817,913		832,068		896,181
Maintenance of Plant		405,997		421,792		422,615
Transportation		39,998		33,619		37,570
Central and Other		104,433		107,619		273,755

Operation of Non-Instructional Services

Food Service		3,519		5,076		-
Community Services		206,769		197,796		190,800
Early Childhood Education		277,452		277,456		277,456
Regular Capital Outlay		589,900		200,713		-
Transfers to Other Funds		-		-		-
Total Appropriations	\$	13,072,103	\$	13,811,817	\$	14,124,664

CAFETERIA FOOD SERVICE FUND

Operation of Non-Instructional Services

Food Service	\$	791,139	\$	762,299	\$	780,885
Total Appropriations	\$	791,139	\$	762,299	\$	780,885

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

General Fund	\$	3,158,243
Drug Fund	\$	450,990

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

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds	550,000	837,902		
Notes	78,572	12,124		
Capital Leases				
Other Debt				

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

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

TDOT Greenway Phase V (Downtown Renovation)	\$	602,568
TDOT -Safe Route to Schools		128,000
TDEC-Soccer Complex		71,913
Total Appropriations	\$	802,481

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

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

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

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

SECTION 10: There is hereby levied a property tax of \$2.2999 per \$100 of assessed value on all real and personal property.

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

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

PASSED FIRST READING: August 28, 2014
PASSED SECOND READING: September 4, 2014
PASSED THIRD AND FINAL READING: September 22, 2014

ATTEST:

Lonnie Norman, Mayor

Bridget Anderson, Finance Director

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule A

City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2015

Fund	Estimated Fund Balance July 1, 2014	Estimated Revenues	Transfers		Total Estimated Revenues and Other Sources	Estimated Expenditures	Transfers To Other Funds	Total		Estimated Fund Balance June 30, 2015
			From Other Funds	Other Funds				Estimated Expenditures & Other Uses	Estimated Expenditures & Other Uses	
Governmental Funds										
General	\$ 3,044,806	\$ 11,655,896	\$ -	\$ -	\$ 11,655,896	\$ 8,350,154	\$ 3,670,070	\$ 12,020,224	\$	2,680,478
Sanitation	137,997	961,000	75,000	-	1,036,000	1,061,960	-	1,061,960		112,037
Recreation	39,266	1,587,413	526,701	-	2,114,114	1,955,753	90,696	2,046,449		106,931
Drug	450,990	240,000	-	-	240,000	238,303	-	238,303		452,687
Tourism	252,598	551,686	-	-	551,686	677,568	-	677,568		126,716
Community Policing	51,523	32,000	2,000	-	34,000	39,000	-	39,000		46,523
General Debt Service	2,212,885	45,700	1,478,598	-	1,524,298	1,481,098	-	1,481,098		2,256,085
General Purpose School	2,448,879	11,161,016	1,678,467	-	12,839,483	14,124,664	-	14,124,664		1,163,698
Cafeteria	209,278	780,885	-	-	780,885	780,885	-	780,885		209,278
Total Governmental Funds	\$ 8,848,222	\$ 27,015,596	\$ 3,760,766	\$ -	\$ 30,776,362	\$ 28,709,385	\$ 3,760,766	\$ 32,470,151	\$	7,154,433

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule B

City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2015

Estimated Assessed Valuation - 2013

	Real and Personal	Public Utilities	Total
Manchester	\$ 196,402,950	\$ 5,475,186	\$ 201,878,136

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	2.2999	\$ 4,642,958	\$ 279,712	\$ 4,363,246	\$ 18,971

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2013	2013-2014	\$ 4,613,171.35		
2012	2012-2013	4,581,605.98	\$ 4,321,642.70	94.33%
2011	2011-2012	4,573,227.05	4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
2002	2002-2003	3,681,640.28	3,442,617.23	93.51%
2001	2001-2002	2,803,895.14	2,696,418.00	96.17%
Total Collections		48,720,586.80	45,785,445.13	93.98%
				100.00%
Delinquency Percentage				6.02%

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes	\$ 4,266,228.48	\$ 4,321,642.70	\$ 4,348,384	\$ 4,295,567	\$ 4,363,246
31211	Delinquent Property Tax - 1st Prior	301,796.22	216,771.27	225,000	144,725	175,000
31219	Delinquent Property Tax - Other Ye	28,050.35	77,127.61	35,000	88,450	45,000
31320	Interest and Penalty	61,337.26	63,520.61	65,000	62,548	60,000
31610	Local Option Sales Tax	3,734,505.51	3,654,445.87	3,650,000	3,736,427	3,675,000
31710	Wholesale Beer Tax	487,787.22	492,158.61	470,000	464,089	470,000
31720	Wholesale Liquor Tax	199,833.21	229,668.36	197,000	242,810	220,000
31850	Business Tax	292,353.15	287,965.00	250,000	275,885	200,000
31912	Cable TV Franchise Tax	109,430.32	116,560.45	115,000	123,747	115,000
31920	Room Occupancy Tax	301,049.93	336,571.34	315,000	331,976	325,000
	Total Local Taxes	\$ 9,782,371.65	\$ 9,796,431.82	\$ 9,670,384	\$ 9,766,224	\$ 9,648,246
<u>Licenses and Permits</u>						
32230	Beer and Liquor by Drink Permits	\$ 17,471.72	\$ 17,829.66	\$ 17,000	\$ 17,103	\$ 17,000
32610	Building Permits	45,510.00	56,533.50	50,000	82,416	70,000
	Total Licenses and Permits	\$ 62,981.72	\$ 74,363.16	\$ 67,000	\$ 99,519	\$ 87,000
<u>Intergovernmental</u>						
33310	Payment in Lieu of Taxes - Housing	\$ 9,487.00	\$ 9,621.00	\$ 9,600	\$ 10,050	9,600
33320	State Revenue Sharing - T.V.A.	116,744.76	115,231.78	116,500	111,795	110,000
33420	ARRA COPS Grant	123,889.45	27,744.65	-	-	-
33425	GHSO Police Grant	-	24,871.44	-	22,825	30,000
33432	Safe Route to School Grant	-	-	-	14,284	128,000
33490	Other State Grants	8,000.00	5,000.00	141,825	-	-
33510	State Sales Tax	685,897.96	699,173.20	675,000	722,781	700,000
33520	State Income Tax	52,613.26	66,169.12	45,000	85,872	55,000
33530	State Beer Tax	4,958.88	4,994.47	5,000	4,780	5,000
33541	State Mix Drink Tax	42,914.77	42,530.95	40,000	41,713	20,000
33551	State Gasoline and Motor Fuel Tax	179,426.86	177,863.40	180,000	179,217	180,000
33552	State - City Streets and Transporta	20,733.73	20,698.66	20,000	20,673	20,000
33556	State 3% Gas Tax	82,463.66	82,144.62	70,000	82,143	80,000
33590	State Highway Maintenance Contra	83,298.19	77,215.87	83,000	49,914	81,000
33591	State Supplemental Reimburse-Pol	19,200.00	20,400.00	20,400	20,400	21,000
33592	State Supplemental Reimburse-Fir	17,400.00	17,400.00	18,000	15,000	18,000
33593	Corporate Excise Tax	50,285.23	58,427.73	50,000	95,798	50,000
33700	Coffee County Industrial Park	57,600.00	57,600.00	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire	10,000.00	10,000.00	10,000	10,000	10,000
	Total Intergovernmental	\$ 1,564,913.75	\$ 1,517,086.89	\$ 1,541,925	\$ 1,544,844	\$ 1,575,200

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
	<u>Charges for Current Services</u>					
34230	Fees and Commissions	\$ 963	\$ 724	\$ 1,000	\$ 1,103	\$ 850
34240	Accident Report Charges	2,869.75	816.85	1,000	294	300
34314	Mowing Charges	4,398.96	4,710.95	4,000	5,608	4,500
34420	Black & Concrete Tile	4,755.00	15,138.40	8,500	6,400	8,500
34510	Animal Control Charges	482.50	3,140.00	1,500	3,325	3,000
	Total Charges for Current Services	\$ 13,469.69	\$ 24,530.48	\$ 16,000	\$ 16,730	\$ 17,150
	<u>Fines, Forfeitures and Penalties</u>					
35110	Court Fines and Costs	\$ 196,297.60	\$ 223,495.38	\$ 226,000	\$ 260,751	\$ 250,000
35115	SOR Fees	1,950.00	900.00	500	1,575	1,000
	Total Fines, Forfeitures and Penalties	\$ 198,247.60	\$ 224,395.38	\$ 226,500	\$ 262,326	\$ 251,000
	<u>Other Revenues</u>					
36101	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
36330	Sale of Equipment/Vehicles	16,077.00	1,876.46	1,000	14,328	-
36331	Sale of Equipment/Vehicles - Police	23,632.51	9,685.55	5,000	-	-
36332	Sale of Property-Interstate Drive	-	189,825.00	-	-	-
36340	Sale of Cemetery Lots	25.00	1,975.00	500	475	300
36350	Insurance Recovery	22,310.45	6,045.93	5,000	23,605	-
36711	Contribution/Donations - Fire Dept	24,000.00	5,800.00	2,000	7,350	-
36712	Fireman's Fund Revenue	-	162.68	-	-	-
36713	Contribution/Donations - Police Dept	40,550.03	46,378.59	40,000	52,727	48,000
36715	Contribution/Donations - Public Works	126,772.00	-	-	-	-
36716	National Fire Safety Council Income	-	682.50	-	1,102	-
36964	Calendar Revenue-Fire	-	-	-	2,000	-
36998	Christmas Parade Revenue	-	5,290.00	4,000	4,350	4,000
36999	Miscellaneous Revenues	93,664.73	22,065.99	30,000	48,401	25,000
	Total Other Revenues	\$ 347,031.72	\$ 289,787.70	\$ 87,500	\$ 154,338	\$ 77,300
	Total Revenues	\$ 11,969,016.13	\$ 11,926,595.43	\$ 11,609,309	\$ 11,843,981	\$ 11,655,896

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
	<u>Expenditures and Other Uses</u>					
41210	<u>City Court</u>					
252	Legal Services	\$ 9,500.04	\$ 10,000.06	\$ 10,000	\$ 12,000	\$ 12,000
	Total City Court	\$ 9,500.04	\$ 10,000.06	\$ 10,000	\$ 12,000	\$ 12,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
41310	<u>Board of Mayor and Aldermen Personnel</u>					
111	Regular Employee Salaries	\$ 182,014.80	\$ 201,966.70	\$ 108,676	\$ 107,752	\$ 107,500
113	Salaries-Overtime	\$ -	\$ 437.75	\$ -	-	-
141	OASI Employers Share	13,446.64	15,012.70	8,314	8,336	8,250
142	Employee Health Insurance	43,716.48	36,696.74	25,933	26,667	26,500
143	Retirement - ING	9,269.55	4,330.07	7,607	5,550	5,600
143.001	Retirement-TCRS	-	5,147.40	-	198	-
144	Employee Dental Insurance	2,038.82	1,907.43	1,521	1,546	1,521
145	Employee Life Insurance	339.89	304.36	170	178	170
147	Unemployment Insurance	294.48	332.43	300	144	300
148	Education/Training/Travel/ Lodging	3,722.00	20,969.82	21,100	11,000	15,500
172	Election Officials and Clerks	-	2,098.88	5,000	-	15,000
	Total Personnel	\$ 254,842.66	\$ 289,204.28	\$ 178,621	\$ 161,371	\$ 180,341
	<u>Contractual Services</u>					
211	Postage	\$ 77.53	\$ 377.91	\$ 600	\$ 247	\$ 600
211.001	Postage/Office Supplies-Historical :	473.76	19.50	500	-	500
221	Printing, Duplicating and Typing	10.00	4,787.75	1,000	797	1,500
231	Legal Notices	3,929.69	6,664.07	6,000	3,212	5,000
233	Subscriptions/Publications	-	400.95	2,000	382	3,000
236	Public Relations	7,983.51	9,075.28	10,000	13,980	14,500
239	Dues and Subscriptions	184.07	3,728.92	3,500	5,613	3,000
245	Telephone	4,726.57	9,585.34	8,000	7,480	7,000
252	Legal Services	69,644.16	62,084.45	75,000	96,305	85,000
254	Architectural/Engineering	4,352.50	24,801.04	7,000	7,639	8,000
258	Christmas Parade Expense	-	3,892.23	4,000	4,099	5,000
259.001	Other Prof Srv-Garden Club (Grant	2,430.64	4,154.99	2,000	1,415	-
261	Repairs and Maint - Vehicle	-	72.18	500	182	700
	Total Contractual Services	\$ 93,812.43	\$ 129,644.61	\$ 120,100	\$ 141,351	\$ 133,800
	<u>Supplies</u>					
311	Office Supplies	1,641.66	2,411.79	2,500	2,479	2,500
312	Small Items of Equipment	3,423.28	4,872.49	950	909	3,500
326	Clothing and Uniforms	-	530.80	500	247	500
331	Gas, Oil, Diesel Fuel and Grease	989.89	1,650.11	2,000	2,322	2,000
340	Meeting Expenses	475.24	1,692.58	3,000	1,946	2,000
	Total Supplies	\$ 6,530.07	\$ 11,157.77	\$ 8,950	\$ 7,903	\$ 10,500
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 2,044.87	\$ 893.72	\$ 5,080	\$ 179	\$ 1,620
949	Other Machinery & Equipment	\$ -	\$ -	\$ -	\$ 5,080	\$ -
999	Additions to Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fixed Charges	\$ 2,044.87	\$ 893.72	\$ 5,080	\$ 5,259	\$ 1,620
	Total Board of Mayor and Aldermen	\$ 357,230.03	\$ 430,900.38	\$ 312,751	\$ 315,884	\$ 326,261

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
41510	<u>Financial Administration</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 223,633.18	\$ 187,916.21	\$ 182,200	\$ 181,136	\$ 199,000
113	Salaries - Overtime	-	2,544.53	2,000	364	2,000
141	OASI Employers Share	16,173.66	14,116.78	14,091	14,033	15,500
142	Employee Health Insurance	54,067.48	31,254.77	37,000	28,866	36,950
143	Retirement - ING	5,009.44	3,295.10	2,800	2,822	3,000
143.001	Retirement - TCRS	9,640.97	6,665.48	7,600	7,397	7,675
144	Employee Dental Insurance	2,638.95	1,546.52	2,000	1,453	2,000
145	Employee Life Insurance	442.97	285.77	320	292	350
147	Unemployment Insurance	449.10	276.30	750	302	750
148	Education/Training/Travel/ Lodging	2,238.25	3,750.35	8,000	4,209	15,000
	Total Personnel	\$ 314,294.00	\$ 251,651.81	\$ 256,761	\$ 240,874	\$ 282,225
	<u>Contractual Services</u>					
211	Postage	\$ 3,879.93	\$ 3,696.02	\$ 4,000	\$ 3,657	\$ 4,000
221	Printing, Duplicating and Typing	3,207.61	3,253.60	4,000	3,340	4,000
231	Publication Formal and Legal Notic	-	151.20	500	329	500
239	Dues and Subscription	510.00	750.00	500	515	550
245	Telephone	174.84	1,115.03	1,000	482	1,000
253	Accounting/Auditing Services	15,232.24	31,803.48	20,000	22,301	25,000
255	Data Processing Support	14,478.00	14,944.53	15,000	15,692	16,500
259	Other Professional Services	-	599.00	-	-	-
261	Repairs and Maint - Vehicles	-	-	-	140	300
267	Repairs and Maint - Computer Equi	215.20	144.78	250	60	250
	Total Contractual Services	\$ 37,697.82	\$ 56,457.64	\$ 45,250	\$ 46,516	\$ 52,100
	<u>Supplies</u>					
311	Office Supplies	\$ 4,272.59	\$ 7,748.05	\$ 6,000	\$ 7,475	\$ 6,000
312	Small Items of Equipment	2,723.24	3,602.34	5,000	3,795	5,000
326	Clothing and Uniforms	-	239.95	800	402	500
331	Gas, Oil, Diesel Fuel and Grease	183.29	36.88	100	78	700
340	Meeting Expense	-	21.93	150	42	200
	Total Supplies	\$ 7,179.12	\$ 11,649.15	\$ 12,050	\$ 11,792	\$ 12,400
	<u>Fixed Charges</u>					
514	Professional Liability/Surety Bond	\$ 1,153.75	\$ 1,604.75	\$ 1,500	\$ 1,039	\$ 1,500
555	Bank Service Charges	1,355.87	310.00	2,000	-	2,000
	Total Fixed Charges	\$ 2,509.62	\$ 1,914.75	\$ 3,500	\$ 1,039	\$ 3,500
	<u>Capital</u>					
943	Vehicles	\$ -	\$ -	\$ -	\$ 3,000	\$ -
	Total Capital	\$ -	\$ -	\$ -	\$ 3,000	\$ -
	Total Financial Administration	\$ 361,680.56	\$ 321,673.35	\$ 317,561	\$ 303,221	\$ 350,225

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
41600	<u>Information Systems</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ -	\$ -	\$ 80,043	\$ 77,639	\$ 81,500
113	Salaries - Overtime	-	-	1,000	-	1,000
141	OASI Employers Share	-	-	6,200	6,038	6,350
142	Employee Health Insurance	-	-	10,500	9,970	10,650
143.001	Retirement - TCRS	-	-	4,255	4,054	4,350
144	Employee Dental Insurance	-	-	462	436	462
145	Employee Life Insurance	-	-	150	141	150
147	Unemployment Insurance	-	-	200	123	200
148	Education/Training/Travel/ Lodging	-	-	4,075	8,666	7,800
	Total Personnel	\$ -	\$ -	\$ 106,885	\$ 107,067	\$ 112,462
	<u>Contractual Services</u>					
211	Postage	\$ -	\$ -	\$ 100	\$ -	\$ 100
221	Printing, Duplicating and Typing	-	-	110	-	110
231	Publication Formal and Legal Notic	-	-	110	-	110
239	Dues and Subscription	-	-	500	-	500
245	Telephone	-	-	1,500	775	1,500
255	Data Processing Support	-	-	1,000	-	1,000
267	Repairs and Maint - Computer Equi	-	-	2,000	429	2,000
	Total Contractual Services	\$ -	\$ -	\$ 5,320	\$ 1,204	\$ 5,320
	<u>Supplies</u>					
311	Office Supplies	\$ -	\$ -	\$ 2,000	\$ 562	\$ 1,000
312	Small Items of Equipment	-	-	2,000	241	1,000
326	Clothing and Uniforms	-	-	200	-	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	1,000	-	-
340	Meeting Expense	-	-	500	-	-
	Total Supplies	\$ -	\$ -	\$ 5,700	\$ 803	\$ 2,200
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ 500	\$ -	\$ 500
	Total Fixed Charges	\$ -	\$ -	\$ 500	\$ -	\$ 500
	<u>Capital Outlay</u>					
943	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
944	Computer Equipment and Software	-	-	4,500	4,363	4,500
949	Other Machinery & Equipment	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ 4,500	\$ 4,363	\$ 4,500
	Total Information Sytems	\$ -	\$ -	\$ 122,905	\$ 113,437	\$ 124,982

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
41700	<u>Planning and Zoning</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 196,008.56	\$ 176,176.74	\$ 158,040	\$ 165,950	\$ 170,500
113	Salaries - Overtime	84.78	-	100	-	100
141	OASI Employers Share	14,344.31	13,200.63	12,098	12,826	13,250
142	Employee Health Insurance	63,814.48	37,037.07	37,000	36,637	37,000
143	Retirement - ING	2,603.00	511.70	-	-	-
143.001	Retirement - TCRS	10,655.50	8,917.79	8,302	8,680	9,000
144	Employee Dental Insurance	3,297.20	1,924.82	2,000	1,982	2,000
145	Employee Life Insurance	488.10	310.20	320	293	320
147	Unemployment Insurance	368.96	375.00	350	280	350
148	Education/Training/Travel/ Lodging	887.00	3,346.13	3,000	3,123	3,000
	Total Personnel	\$ 292,551.89	\$ 241,800.08	\$ 221,210	\$ 229,771	\$ 235,520
	<u>Contractual Services</u>					
211	Postage	\$ 73.07	\$ 77.49	\$ 300	\$ 42	\$ 300
221	Printing, Duplicating and Typing	206.25	267.25	300	199	300
231	Publication Formal and Legal Notic	584.61	936.83	1,261	343	1,300
234	Manuals and Code Updates	-	65.50	3,000	46	3,000
239	Dues and Subscription	160.00	240.00	300	3,745	4,000
245	Telephone	2,269.98	2,051.65	2,500	1,691	2,500
259	Other Professional Service	4,387.00	4,510.00	8,500	9,960	41,750
261	Repairs and Maint - Vehicles	133.63	107.02	1,400	252	1,400
	Total Contractual Services	\$ 7,814.54	\$ 8,255.74	\$ 17,561	\$ 16,278	\$ 54,550
	<u>Supplies</u>					
311	Office Supplies	\$ 274.63	\$ 737.31	\$ 800	\$ 314	\$ 800
312	Small Items of Equipment	26.96	1,458.90	2,000	1,493	2,000
326	Clothing and Uniforms	291.94	199.60	600	387	600
329	Other Operating Supplies	815.77	-	-	73	200
331	Gas, Oil, Diesel Fuel and Grease	3,893.61	2,366.83	3,500	2,568	3,500
334	Tires and Tubes	368.56	178.70	1,200	420	1,200
340	Meeting Expenses	74.75	-	150	-	150
341	City Cemetery Expense	-	-	3,500	400	3,500
	Total Supplies	\$ 5,746.22	\$ 4,941.34	\$ 11,750	\$ 5,655	\$ 11,950
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 6,106.73	\$ 5,146.70	\$ 3,500	\$ 2,334	\$ 5,000
	Total Fixed Charges	\$ 6,106.73	\$ 5,146.70	\$ 3,500	\$ 2,334	\$ 5,000
	<u>Capital Outlay</u>					
943	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
999	Additions to Fixed Assets	\$ 8,800.00	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 8,800.00	\$ -	\$ -	\$ -	\$ -
	Total Planning and Zoning	\$ 321,019.38	\$ 260,143.86	\$ 254,021	\$ 254,038	\$ 307,020

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
41800	<u>General Government and Buildings Personnel</u>					
143	Retirement Expense	\$ 300.00	\$ 325.00	\$ 500	\$ 300	\$ 500
149	Other Employee Benefits	258.71	(18.93)	200	-	60,500
	Total Personnel	\$ 558.71	\$ 306.07	\$ 700	\$ 300	\$ 61,000
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,413.33	\$ 1,365.24	\$ 1,500	\$ 1,550	\$ 1,600
241	Electric	63,998.44	53,396.19	60,000	52,018	60,000
242	Water	7,602.63	7,651.55	6,600	6,872	6,600
244	Gas	14,171.78	15,969.15	25,000	19,942	25,000
245	Telephone	22,846.33	32,423.70	26,000	38,850	35,000
251	Medical Services	4,431.89	6,696.84	5,000	9,477	10,000
259	Other Professional Service	7,459.11	7,197.66	7,000	6,358	7,500
261	Vehicle Maintenance	-	421.39	-	-	-
266	Repairs and Maint - Buildings	19,583.26	40,773.05	30,000	32,901	30,000
292	Janitorial Services	28,375.08	31,748.84	31,200	30,908	34,000
	Total Contractual Services	\$ 169,881.85	\$ 197,643.61	\$ 192,300	\$ 198,876	\$ 209,700
	<u>Supplies</u>					
311	Office Supplies	\$ 1,629.33	\$ 4,053.34	\$ 3,000	\$ 3,109	\$ 2,500
324	Household and Janitorial Supplies	3,155.46	2,594.06	3,000	1,107	2,500
	Total Supplies	\$ 4,784.79	\$ 6,647.40	\$ 6,000	\$ 4,216	\$ 5,000
	<u>Fixed Charges</u>					
511	General Liability	\$ 110,804.00	\$ 123,018.54	\$ 135,000	\$ 139,403	\$ 149,600
515	Workers Compensation Insurance	156,980.07	156,189.26	172,500	164,377	191,400
521	Building Insurance	4,631.00	5,134.22	5,000	5,515	6,600
533	Machinery/Equip - Copier	4,080.00	2,180.00	5,000	-	4,000
533.002	Machinery/Equip - Computer Softw.	2,696.76	2,257.99	5,000	2,100	2,500
533.003	Machinery/Equip - Postage Machin	1,845.00	1,476.00	1,600	1,644	1,700
	Total Fixed Charges	\$ 281,036.83	\$ 290,256.01	\$ 324,100	\$ 313,039	\$ 355,800
	<u>Capital Outlay</u>					
948	Westwood Grant Expenses	\$ 9,860.00	\$ 5,325.20	\$ 141,825	\$ 4,410	\$ 128,000
949	Other Machinery and Equipment	\$ -	4,809.50	12,000	-	2,000
999	Additions to Fixed Assets	\$ 13,409.15	-	-	-	-
	Total Capital Outlay	\$ 23,269.15	\$ 10,134.70	\$ 153,825	\$ 4,410	\$ 130,000
	Total General Government and Buil	\$ 479,531.33	\$ 504,987.79	\$ 676,925	\$ 520,841	\$ 761,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
42100	<u>Police Personnel</u>					
111	Regular Employee Salaries	\$ 1,423,908.82	\$ 1,618,648.09	\$ 1,643,163	\$ 1,535,230	\$ 1,646,329
113	Salaries - Overtime	56,707.15	65,717.81	70,000	74,241	76,000
120	ARRA Salaries	77,478.93	17,715.30	-	-	-
121	ARRA Employer FICA	5,637.29	1,454.33	-	-	-
122	ARRA Benefits	40,773.24	8,574.31	-	-	-
135	Holiday	58,485.20	82,700.64	65,650	63,463	66,000
141	OASI Employers Share	113,269.98	128,992.66	136,079	127,804	137,000
142	Employee Health Insurance	402,868.36	417,836.04	426,500	428,013	420,000
143	Retirement - ING	50,040.42	47,965.97	42,000	38,787	47,750
143.001	Retirement - TCRS	51,832.01	53,458.57	53,000	56,580	57,000
144	Employee Dental Insurance	19,745.80	22,078.96	24,500	23,640	23,500
145	Employee Life Insurance	3,691.27	3,475.08	3,300	3,239	3,200
147	Unemployment Insurance	(3,068.36)	3,238.79	3,000	3,032	3,000
148	Education/Training/Travel/ Lodging	5,618.07	14,882.41	20,000	17,585	16,000
148.001	Education and Training SWAT Tea	4,697.74	6,207.97	2,500	2,422	4,000
	Total Personnel	\$ 2,311,685.92	\$ 2,492,946.93	\$ 2,489,692	\$ 2,374,036	\$ 2,499,779
	<u>Contractual Services</u>					
211	Postage	\$ 711.18	\$ 707.53	\$ 750	\$ 724	\$ 1,000
213	Automobile Licenses and Title	173.19	245.13	300	68	500
216	Radio and TV Services	1,149.84	3,123.32	2,500	1,435	2,500
221	Printing, Duplicating and Typing	886.90	641.00	1,000	684	1,000
231	Legal Advertisement	1,045.73	525.70	500	780	500
239	Dues and Subscription	1,287.51	719.58	1,000	739	1,000
245	Telephone	12,380.87	10,995.93	12,000	8,542	9,500
256	Information System Support	8,542.96	11,040.96	15,000	12,949	14,000
261	Repairs and Maint - Vehicles	29,070.64	27,215.69	30,000	31,237	30,000
267	Repairs and Maint - Computer Equi	135.99	198.17	500	159	500
269	Repairs and Maint - Other	1,752.07	1,484.64	1,500	534	1,500
	Total Contractual Services	\$ 57,136.88	\$ 56,897.65	\$ 65,050	\$ 57,851	\$ 62,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Supplies</u>						
311	Office Supplies	\$ 4,861.70	\$ 6,278.24	\$ 5,000	\$ 4,566	\$ 4,000
311.001	Office Supplies-SOR	743.03	100.00	500	350	500
311.002	Office Supplies - Court Supplies	3,432.04	3,201.96	500	1,380	2,500
311.003	Christmas Decorations	2,778.24	-	-	-	-
312	Small Items of Equip	12,095.57	36,812.65	15,000	18,053	25,200
312.001	Small Items of Equip - Police Vehic	1,850.80	-	-	3	-
323.001	Trustee Expenses	3,935.59	406.77	1,000	532	1,500
326	Clothing and Uniforms	19,790.93	21,643.75	8,500	13,602	7,000
327	Firearm Supplies	2,287.19	4,747.43	5,000	2,812	5,500
329	Other Operating Supplies	28,082.33	15,208.59	4,000	4,594	4,000
330	Small Equipment for Officers	4,702.12	8,115.77	6,500	2,912	-
331	Gas, Oil, Diesel Fuel and Grease	129,696.85	100,370.50	95,000	97,569	95,000
334	Tires and Tubes	7,446.76	4,701.30	5,500	5,409	5,500
	Total Supplies	\$ 221,703.15	\$ 201,586.96	\$ 146,500	\$ 151,782	\$ 150,700
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	\$ 3,129.72	\$ 4,284.09	\$ 3,700	\$ 4,311	\$ 3,700
	Total Fixed Charges	\$ 3,129.72	\$ 4,284.09	\$ 3,700	\$ 4,311	\$ 3,700
<u>Capital Outlay</u>						
943	Vehicles	\$ -	\$ -	\$ 35,000	\$ 31,991	\$ -
944	Computer Equipment and Software		-	5,500	20,920	25,000
949	Other Machinery & Equipment		-	5,500	-	-
999	Additions to Capital Assets	132,445.78	58,604.08	-	-	-
	Total Capital Outlay	\$ 132,445.78	\$ 58,604.08	\$ 46,000	\$ 52,911	\$ 25,000
	Total Police	\$ 2,726,101.45	\$ 2,814,319.71	\$ 2,750,942	\$ 2,640,891	\$ 2,741,179

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee

General Fund 110

Statement of Proposed Operations

July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
42200	<u>Fire</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,133,192.49	\$ 1,162,262.98	\$ 1,173,776	\$ 1,154,901	\$ 1,115,000
113	Salaries - Overtime	43,333.62	48,830.29	65,000	60,835	65,000
135	Holiday	46,898.80	52,995.84	54,540	46,300	54,540
141	OASI Employers Share	90,004.17	92,767.30	106,631	97,030	95,000
142	Employee Health Insurance	356,400.07	329,469.14	320,000	322,298	334,500
143	Retirement - ING	23,808.95	24,646.62	17,200	13,529	16,250
143.001	Retirement - TCRS	59,285.66	46,495.00	49,000	50,929	52,500
144	Employee Dental Insurance	17,629.10	17,721.34	18,500	17,897	19,000
145	Employee Life Insurance	2,821.75	2,669.54	2,500	2,430	2,500
147	Unemployment Insurance	2,175.51	2,357.00	4,750	2,195	4,750
148	Education/Training/Travel/ Lodging	5,268.69	2,054.84	5,000	11,740	10,000
	Total Personnel	\$ 1,780,818.81	\$ 1,782,269.89	\$ 1,816,897	\$ 1,780,084	\$ 1,769,040
	<u>Contractual Services</u>					
211	Postage	\$ 95.84	\$ 24.46	\$ 200	\$ 152	\$ 200
216	Radio and TV Services	3,894.10	3,007.02	3,000	7,929	4,600
221	Printing, Duplicating and Typing	60.00	177.45	150	167	150
221.001	Nat. Fire Safety Council	-	682.50	-	1,103	-
231	Publication and Legal Notices	312.62	250.00	100	150	200
236	Public Relations (Advertising)	1,178.25	2,631.64	2,000	2,853	2,000
239	Dues and Subscription	2,849.95	2,180.00	3,000	870	1,000
245	Telephone	6,675.88	5,185.49	4,000	4,070	3,800
261	Repairs and Maint - Vehicles	14,738.84	12,644.84	16,000	9,145	10,000
266	Repairs and Maint - Buildings	3,782.79	4,305.89	6,500	5,892	6,500
266.001	Repairs & Maint - Bldgs (HVAC)	2,205.22	415.43	1,000	1,107	1,000
269	Repairs and Maint - Other	1,678.10	1,577.12	2,000	1,001	2,500
271	Reserve Firemen	2,000.00	15,235.30	3,500	9,902	10,000
	Total Contractual Services	\$ 39,471.59	\$ 48,317.14	\$ 41,450	\$ 44,341	\$ 41,950
	<u>Supplies</u>					
311	Office Supplies	\$ 824.51	\$ 1,155.85	\$ 1,500	\$ 1,033	\$ 750
312	Small Items of Equipment	1,910.70	6,166.71	5,000	10,826	6,000
322	Chemical, Lab and Medical Supplie	215.28	352.00	500	30	500
323.001	Trustees Expenses	763.84	-	-	-	-
324	Household and Janitorial Supplies	2,479.66	2,074.14	3,000	2,195	3,000
326	Clothing and Uniforms	8,026.20	9,923.15	5,300	10,112	7,600
326.001	Clothing and Uniforms - PPE Turnc	194.70	533.19	9,000	11,745	10,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
328	Educational Supplies (Fire Preventi	2,470.64	3,467.81	4,000	4,731	2,000
329	Other Operating Supplies	13,293.53	9,600.66	4,500	6,609	5,000
331	Gas, Oil, Diesel Fuel and Grease	16,553.93	14,657.41	15,000	17,195	17,500
334	Tires and Tubes	1,611.50	1,621.76	2,500	10	2,500
344	Safety Supplies	508.82	165.99	500	379	500
	Total Supplies	\$ 48,853.31	\$ 49,718.67	\$ 50,800	\$ 64,865	\$ 55,350
	<u>Fixed Charges</u>					
533	Machinery and Equipment - Copier	\$ 3,272.30	\$ 2,438.50	\$ 5,800	\$ 5,481	\$ 600
571	Inspections/Testing	6,400.22	5,331.50	7,000	6,431	7,000
	Total Fixed Charges	\$ 9,672.52	\$ 7,770.00	\$ 12,800	\$ 11,912	\$ 7,600
	<u>Capital Outlay</u>					
941	General Purpose Machinery and Ex	-	-	-	-	-
966	Capital Repairs/Maint	-	-	-	-	-
999	Additions to Fixed Assets	20,000.00	-	580,000	578,427	-
	Total Capital Outlay	\$ 20,000.00	\$ -	\$ 580,000	\$ 578,427	\$ -
	Total Fire	\$ 1,898,816.23	\$ 1,888,075.70	\$ 2,501,947	\$ 2,479,629	\$ 1,873,940

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
43100	<u>Public Works</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 584,852.61	\$ 593,121.61	\$ 592,967	\$ 596,215	\$ 590,000
113	Salaries - Overtime	11,023.03	16,624.92	18,000	18,639	18,000
141	OASI Employers Share	42,015.37	44,206.37	45,920	45,441	46,750
142	Employee Health Insurance	195,416.39	199,072.13	195,200	182,821	199,000
143	Retirement - ING	16,360.51	16,321.38	21,051	14,015	18,900
143.001	Retirement - TCRS	19,730.57	16,677.11	15,035	15,902	19,000
144	Employee Dental Insurance	9,779.36	10,827.13	11,220	10,268	11,300
145	Employee Life Insurance	1,567.28	1,486.58	1,395	1,277	1,400
147	Unemployment Insurance	1,200.94	1,181.33	1,300	1,153	1,400
148	Education/Training/Travel/ Lodging	1,256.44	4,134.56	5,000	2,376	5,000
	Total Personnel	\$ 883,202.50	\$ 903,653.12	\$ 907,088	\$ 888,107	\$ 910,750
	<u>Contractual Services</u>					
211	Postage	\$ 870.60	\$ 675.97	\$ 1,100	\$ 427	\$ 1,100
213	Automobile Licenses and Title	18.11	-	150	19	150
216	Radio and TV Services	3,743.77	3,891.07	3,500	3,199	3,500
231	Publication/Formal Ads	952.00	588.63	1,200	955	1,200
239	Dues and Subscriptions	-	35.00	-	35	150
242	Water	2,585.11	2,079.25	3,000	2,288	3,000
245	Telephone	6,081.00	7,399.76	7,000	8,535	9,000
247	Street Lighting	181,185.29	197,718.59	200,000	186,758	200,000
251	Veterinary Services	2,335.82	869.51	2,000	1,024	3,000
255	Data Processing	-	-	3,000	-	-
259	Other Professional Services	2,268.00	1,921.25	3,000	5,141	8,000
261	Repairs and Maint - Vehicles	17,505.15	16,613.56	28,000	19,367	28,000
262	Repairs and Maint - Other Machine	10,068.57	7,841.22	21,000	13,665	21,000
264	Repairs and Maint - Traffic Lighting	12,457.59	18,700.79	20,000	35,725	20,000
266	Repairs and Maint - Buildings	13,410.31	6,634.93	12,000	5,841	12,000
268	Repairs and Maint - Roads and Str	3,359.31	6,400.50	14,000	3,012	14,000
	Total Contractual Services	\$ 256,840.63	\$ 271,370.03	\$ 318,950	\$ 285,991	\$ 324,100
	<u>Supplies</u>					
311	Office Supplies	\$ 2,795.19	\$ 2,771.04	\$ 3,000	\$ 2,997	\$ 3,000
312	Small Items of Equipment	11,132.62	11,201.94	13,000	14,624	15,000
322	Chemical, Lab and Medical Supplie	9,726.11	12,191.51	12,000	9,918	10,000
323.001	Trustee Expenses	11,639.22	10,118.00	12,000	12,066	12,000
324	Household and Janitorial Supplies	4,469.40	3,680.08	5,000	3,835	5,000
326	Clothing and Uniforms	367.39	321.86	500	390	1,000
331	Gas, Oil, Diesel Fuel and Grease	49,930.15	55,938.95	55,000	53,653	55,000
334	Tires and Tubes	4,700.83	8,443.55	9,000	3,703	11,000
342	Sign Parts and Supplies	17,596.34	19,182.19	20,000	14,881	20,000
343	Salt Purchase	4,686.63	7,682.07	8,000	6,725	8,000
344	Safety Supplies	1,450.68	3,885.82	2,500	2,493	4,000
	Total Supplies	\$ 118,494.56	\$ 135,417.01	\$ 140,000	\$ 125,285	\$ 144,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
	<u>Building Materials</u>					
421	Guardrails	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
451	Crushed Stone	1,867.32	10,042.54	15,000	12,422	25,000
455	Tile and Pipe	(6,677.16)	7,874.11	20,000	15,190	25,000
471	Asphalt and Asphalt Filler	6,644.32	6,805.18	10,500	6,356	10,500
	Total Building Materials	\$ 1,834.48	\$ 24,721.83	\$ 50,500	\$ 33,968	\$ 65,500
	<u>Fixed Charges</u>					
533	Machinery and Equip - Copier	\$ 800.00	\$ 479.60	\$ 960	\$ 522	\$ 960
	Total Fixed Charges	\$ 800.00	\$ 479.60	\$ 960	\$ 522	\$ 960
	<u>Capital Outlay</u>					
931.001	Roads, Street, and Parking	\$ (225,894.55)	\$ (168,169.33)	\$ 200,000	\$ 233,588	\$ 200,000
931.001	Roads and Streets	225,894.55	168,169.33	-	-	-
931.002	Street Striping	14,450.00	18,895.00	19,000	19,000	25,000
932	Paving-State Maint Contract	(14,450.00)	(18,895.00)	-	-	-
939	Bridge Repairs	-	9,024.67	-	-	-
943	Vehicles	-	-	-	6,700	10,000
949	Other Machinery and Equipment	-	-	22,000	-	15,000
960	Capital Repairs - Street Lights	-	-	-	5,350	15,000
999	Additions to Capital Assets	573,915.93	192,564.33	-	-	-
	Total Capital Outlay	\$ 573,915.93	\$ 201,589.00	\$ 241,000	\$ 264,638	\$ 265,000
	Total Public Works	\$ 1,835,088.10	\$ 1,537,230.59	\$ 1,658,498	\$ 1,598,511	\$ 1,710,310

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
44210	Contributions to Other Agencies					
720.001	TN Rehabilitation Center	\$ 11,000.00	\$ 11,000.00	\$ 11,000	\$ 11,000	\$ 11,000
720.003	Coffee County Child Care Center	2,500.00	2,500.00	2,500	2,500	2,500
720.005	South Central Human Resources	1,327.00	1,616.00	1,616	1,616	1,616
720.006	Coffee County Library	11,000.00	12,000.00	12,000	12,000	12,000
720.007	Coffee County Senior Center	-	2,500.00	2,500	2,500	1,250
720.008	Manchester Senior Center	-	2,500.00	2,500	2,500	1,250
720.010	Keep Coffee County Beautiful	-	1,000.00	-	-	1,000
720.011	Manchester/Coffee County Confere	90,162.81	69,063.06	80,000	71,296	90,000
720.013	Coffee County Children's Advocacy	6,500.00	6,500.00	6,500	6,500	6,500
720.014	TN Backroads Heritage	1,000.00	1,000.00	1,000	1,000	1,000
720.015	South Central TN Development Dis	2,121.00	2,121.00	2,121	2,121	2,121
720.018	Chamber of Commerce	7,000.00	10,000.00	12,500	12,500	12,500
720.019	CASA	-	5,000.00	1,000	1,000	-
	Haven of Hope	-	-	-	-	-
	Total Contributions to Other Agencies	\$ 132,610.81	\$ 126,800.06	\$ 135,237	\$ 126,533	\$ 142,737
	Total Expenditures	\$ 8,121,577.93	\$ 7,894,131.50	\$ 8,740,787	\$ 8,364,985.18	\$ 8,350,154.00
	<u>Other Uses</u>					
51620	Operating Transfers					
762	Transfer to Sanitation	\$ -	\$ 26,856.00	\$ 57,000	\$ 57,000	\$ 75,000
763	Transfer to Recreation Fund	611,524	400,000.08	475,000	475,000	526,701
764	Transfer to General Purpose Scho	1,686,327.00	1,678,467.00	1,678,467	1,678,467	1,678,467
765	Transfer to Debt Service Fund	1,479,326.80	1,489,116.26	1,446,567	1,446,567	1,387,902
767	Transfer to Tourism Fund	-	-	-	126,387	-
770	Transfer to Community Policing	3,000.00	17,000.00	7,000	7,000	2,000
	Total Other Uses	\$ 3,780,177.80	\$ 3,611,439.34	\$ 3,664,034	\$ 3,790,421	\$ 3,670,070
	Total Expenditures and Other Uses	\$ 11,901,755.73	\$ 11,505,570.84	\$ 12,404,821	\$ 12,155,406	\$ 12,020,224
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 67,260.40	\$ 421,024.59	\$ (795,512)	\$ (311,425)	\$ (364,328)
	Estimated Beginning Fund Balance J	2,867,945.64	2,935,206.04	3,356,230.63	3,356,230.63	3,044,805.91
	Non-spendable Fund Balance	55,240.84	80,327.42	55,000	80,000	80,000
	Assigned Fund Balance					
	Fire Department Equipment	-	-	4,000	4,000	-
	Unassigned Fund Balance	2,879,965.20	3,275,903.21	2,501,718.63	2,964,805.91	2,600,477.91
	Estimated Ending Fund Balance June	\$ 2,935,206.04	\$ 3,356,230.63	\$ 2,556,719	\$ 3,044,806	\$ 2,680,478

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-1

City of Manchester, Tennessee

Sanitation Fund 260

Statement of Proposed Operations

July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 93,252.70	\$ 102,261.11	\$ 100,000	\$ 103,439	\$ 103,000
34412	Solid Waste Residential Collection	265,081.74	272,374.66	270,000	264,307	260,000
34415	Solid Waste Debris Pickup	5,388.50	9,284.00	9,000	24,209	20,000
34423	Solid Waste Surcharge - General	537,320.38	552,289.66	525,000	568,338	550,000
34440	Refuse Recycling Charges	19,832.39	20,337.69	25,200	18,848	25,000
36999	Miscellaneous Revenue	737.00	-	3,000	-	3,000
	Total Current Services	\$ 921,612.71	\$ 956,547.12	\$ 932,200	\$ 979,141	\$ 961,000
<u>Other Sources</u>						
36961	Transfer from General Fund	-	26,856.00	57,000	57,000	75,000
	Total Other Revenue	\$ -	\$ 26,856.00	\$ 57,000	\$ 57,000	\$ 75,000
	Total Revenues and Other Sources	\$ 921,612.71	\$ 983,403.12	\$ 989,200	\$ 1,036,141	\$ 1,036,000
<u>Expenditures</u>						
43200	<u>Sanitation Services</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 190,917.93	\$ 189,242.00	\$ 219,316	\$ 194,470	\$ 214,000
113	Salaries - Overtime	2,427.92	2,757.97	5,000	1,802	5,000
141	OASI Employers Share	14,221.34	15,249.29	16,984	15,015	16,800
142	Health Insurance	72,277.31	73,629.41	72,190	67,614	72,500
143	Retirement - ING	3,773.99	5,090.87	7,800	3,622	6,300
143.001	Retirement - TCRS	2,079.91	1,458.62	5,561	3,310	7,000
144	Employee Dental Insurance	3,602.24	3,867.58	4,200	3,803	4,100
145	Employee Life Insurance	572.97	549.87	520	473	510
146	Worker's Compensation	5,389.00	5,279.26	6,000	5,711	7,300
147	Unemployment Insurance	483.79	474.67	400	484	450
	Total Personnel	\$ 295,746.40	\$ 297,599.54	\$ 337,971	\$ 296,304	\$ 333,960
	<u>Contractual Services</u>					
261	Repairs and Maint - Vehicles	\$ 12,153.29	\$ 20,548.89	23,000	18,255	25,000
262	Repairs and Maint - Other Machinery	799.99	2,097.64	10,000	8,128	12,000
294	Brush Disposal	30,712.50	29,505.00	35,000	32,078	35,000
295	Landfill Services	557,041.28	577,418.10	529,414	594,201	580,000
	Total Contractual Services	\$ 600,707.06	\$ 629,569.63	\$ 597,414	\$ 652,662	\$ 652,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-1

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 943.87	\$ 789.89	\$ 1,500	\$ 318	\$ 1,500
331	Gas, Oil, Diesel Fuel and Grease	32,664.45	31,695.60	35,000	32,974	35,000
334	Tires, Tubes, ETC.	2,904.42	1,497.38	12,000	6,530	12,000
511	General Liability	1,679.00	1,764.29	3,000	1,800	2,500
	Total Supplies	<u>\$ 38,191.74</u>	<u>\$ 35,747.16</u>	<u>\$ 51,500</u>	<u>\$ 41,622</u>	<u>\$ 51,000</u>
	<u>Capital Outlay</u>					
999	Additions to Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
	Total Expenditures	<u>\$ 934,645.20</u>	<u>\$ 962,916.33</u>	<u>\$ 986,885</u>	<u>\$ 990,588</u>	<u>\$ 1,061,960</u>
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ 28,005.19	\$ 26,849.63	\$ 15,696	\$ 15,696	\$ -
	Total Transfers	<u>\$ 28,005.19</u>	<u>\$ 26,849.63</u>	<u>\$ 15,696</u>	<u>\$ 15,696</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 962,650.39</u>	<u>\$ 989,765.96</u>	<u>\$ 1,002,581</u>	<u>\$ 1,006,284</u>	<u>\$ 1,061,960</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (41,037.68)	\$ (6,362.84)	\$ (13,381)	\$ 29,857	\$ (25,960)
	Estimated Beginning Fund Balance July 1	155,540.92	114,503.24	108,140	108,140	137,997
	Estimated Ending Fund Balance June 30	<u>\$ 114,503.24</u>	<u>\$ 108,140.40</u>	<u>\$ 94,759</u>	<u>\$ 137,997</u>	<u>\$ 112,037</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
Revenues and Other Sources						
Local Taxes						
31920	Room Occupancy Tax	\$ 158,465.55	\$ 160,294.00	\$ 145,000	\$ 158,105	\$ 150,000
	Total Local Taxes	\$ 158,465.55	\$ 160,294.00	\$ 145,000	\$ 158,105	\$ 150,000
Intergovernmental						
33485	Arts Bldg Comm Grant Revenue	\$ 1,900.00	\$ -	\$ -	\$ -	\$ -
33490	LDR Phase IV (Old Stone Fort)	95,000.00	24,000.00	-	-	-
33492	Dept of Health Grant	18,500.00	-	-	-	-
33493	Greenway Extention Phase V	79,740.58	55,133.67	-	-	-
33494	Comm Foundation Grant	135,400.00	5,000.00	-	5,000	-
33495	Transfer from EEBG Grant	-	-	-	-	-
33496	Transfer from Diabetes Grant	-	-	-	-	-
33497	Diabetes Grant 2	-	9,995.96	-	4,771	-
33498	LPRF Grant (Soccer Complex)	-	-	175,000	103,087	95,913
33499	LPRF Grant (Soccer Complex)-Park Partners	-	-	125,000	125,000	-
33500	LPRF Grant (Soccer Complex)-InKind	-	-	50,000	14,000	-
33501	Diabetes Grant B	-	-	-	15,000	15,000
33502	Diabetes Grant A	-	-	-	150,000	150,000
33503	Diabetes Grant A-InKind	-	-	-	30,000	30,000
	Total Intergovernmental	\$ 330,540.58	\$ 94,129.63	\$ 350,000	\$ 446,858	\$ 290,913
Charges for Current Services						
34723	Swimming Lesson Charges	\$ 29,262.00	\$ 31,341.50	\$ 31,000	\$ 35,082	\$ 35,000
34724	Pool Rental	30,005.00	38,840.56	37,000	27,285	33,000
34742	Activity Fees	32,166.29	29,340.00	33,000	30,031	33,000
34743	Day Camp Charges	33,417.50	36,871.00	37,000	36,978	38,000
34744	Fireworks	1,000.00	-	1,000	-	1,000
34745	Park and Recreation Concessions	94,246.65	83,960.60	110,000	74,561	94,000
34746	ADA Wright Center - Rental	10,051.25	11,668.50	11,000	10,301	11,000
34747	Shelter Rentals	3,841.25	3,701.25	3,500	4,497	4,000
34771	Membership and Dues - Yearly Passes	605,266.79	572,429.68	600,000	559,337	564,000
34772	Membership and Dues - Monthly Passes	24,729.00	26,933.00	27,000	26,828	32,000
34773	Membership and Dues - Daily Passes	183,761.88	176,650.40	187,000	177,813	174,000
34774	Recreation Complex Concessions	86,917.98	82,760.88	90,000	82,698	87,000
34777	Athletic League	9,048.50	1,485.50	2,000	1,622	1,500
34781	Sponsorships	12,900.00	15,050.00	17,000	13,150	13,000
34792	Meeting Room Rental	14,727.00	15,798.00	16,000	17,075	16,000
	Total Charges for Current Services	\$ 1,171,341.09	\$ 1,126,830.87	\$ 1,202,500	\$ 1,097,258	\$ 1,136,500
Other Revenues						
36330	Sale of Equipment	\$ -	\$ 5,512.20	\$ -	\$ 4,280	\$ -
36350	Insurance Recovery	-	28,725.76	3,000	1,870	-
36998	Donated Property (Amphitheatre)	-	-	-	-	-
36999	Miscellaneous Revenues	14,671.18	3,332.40	5,000	9,945	10,000
	Total Other Revenues	\$ 14,671.18	\$ 37,570.36	\$ 8,000	\$ 16,095	\$ 10,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
	Total Revenues	\$ 1,675,018.40	\$ 1,418,824.86	\$ 1,705,500	\$ 1,718,316	\$ 1,587,413
	<u>Other Sources</u>					
39100	Capital Lease Proceeds	\$ -		\$ -		\$ -
39110	Transfer from General Fund	611,524.00	400,000.08	475,000	475,000	526,701
	Total Other Sources	\$ 611,524.00	\$ 400,000.08	\$ 475,000	\$ 475,000	\$ 526,701
	Total Revenue and Other Sources	\$ 2,286,542.40	\$ 1,818,824.94	\$ 2,180,500	\$ 2,193,316	\$ 2,114,114

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description				2013-2014	2014-2015
		2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	Estimated Budget	Proposed Budget
44410	<u>Recreation Administration</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 135,305.69	\$ 140,710.92	\$ 142,500	\$ 141,738	\$ 143,445
113	Salaries-Overtime	-	619	-	39	-
141	OASI Employers Share	9,974.00	10,165.61	10,901	10,599	11,000
142	Employee Health Insurance	31,275.01	33,110.64	39,000	39,132	39,600
143	Retirement - ING	2,285.69	2,332.00	2,400	2,357	3,375
143	Retirement - TCRS	6,183.06	4,946.16	5,000	4,967	5,250
144	Employee Dental Insurance	1,518.88	1,773.43	2,300	2,281	2,300
145	Employee Life Insurance	282.54	270.62	260	255	260
147	Unemployment Insurance	216.00	216.00	400	216	400
148	Education/Training/Travel/ Lodging	780.68	945.00	3,500	1,975	3,500
	Total Personnel	\$ 187,821.55	\$ 195,089.28	\$ 206,261	\$ 203,559	\$ 209,130
	<u>Contractual Services</u>					
211	Postage	\$ 1,551.37	\$ 1,127.03	\$ 1,500	\$ 1,078	\$ 1,500
221	Printing, Duplicating and Typing	1,170.95	819.37	1,100	635	1,000
231	Publication Formal/Legal Notices	202.43	646.29	1,500	2,496	1,500
235	Membership, Registration and Tuition	-	-	-	-	-
239	Dues and Subscription	1,565.00	1,114.33	1,500	1,295	1,500
	Total Contractual Services	\$ 4,489.75	\$ 3,707.02	\$ 5,600	\$ 5,504	\$ 5,500
	<u>Supplies</u>					
311	Office Supplies and Materials	\$ 1,598.41	\$ 2,204.81	\$ 2,000	\$ 1,589	\$ 2,000
319	Office Stationary and Forms	176.67	207.00	500	168	500
326	Clothing and Uniforms	-	-	-	-	200
	Total Supplies	\$ 1,775.08	\$ 2,411.81	\$ 2,500	\$ 1,757	\$ 2,700
	Total Recreation Administration	\$ 194,086.38	\$ 201,208.11	\$ 214,361	\$ 210,820	\$ 217,330

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee

Recreation Fund 122

Statement of Proposed Operations

July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 186,466.92	\$ 193,015.21	\$ 192,000	\$ 172,362	\$ 197,950
113	Salaries - Overtime	2,066.99	6,528.97	1,500	2,912	2,000
121	Wages - Part-Time	247,381.58	223,362.29	232,702	254,053	234,000
141	OASI Employers Share	32,398.64	31,330.33	32,604	33,536	33,200
142	Employee Health Insurance	62,550.01	71,497.16	72,000	74,817	72,000
143	Retirement - ING	949.74	991.23	3,300	992	4,600
143	Retirement - TCRS	7,188.13	6,848.56	6,850	5,778	6,800
144	Employee Dental Insurance	3,037.76	3,873.48	4,100	4,347	4,100
145	Employee Life Insurance	620.38	559.67	500	495	500
146	Worker's Compensation	6,815.00	6,651.23	7,000	6,391	8,600
147	Unemployment Insurance	2,388.88	2,583.84	2,500	1,771	2,500
148	Education/Training/Travel/ Lodging	2,845.11	2,506.67	2,500	2,987	2,500
	Total Personnel	\$ 554,709.14	\$ 549,748.64	\$ 557,556	\$ 560,441	\$ 568,750
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,576.88	\$ 1,390.40	\$ 1,600	\$ 1,558	\$ 1,600
241	Electric	256,870.61	242,495.33	250,000	207,506	220,000
242	Water	20,889.90	18,174.78	18,500	18,882	19,000
244	Gas	75,081.67	66,138.36	70,000	56,794	64,000
245	Telephone	1,838.24	2,263.04	3,000	3,028	3,000
255	Data Processing Support	3,384.00	10,979.37	6,000	8,467	7,000
261	Repairs and Maint - Vehicles	884.51	3,316.40	1,500	438	1,500
262	Repairs and Maint - Other Machinery	38,328.53	26,936.35	35,000	35,619	35,000
263	Repairs and Maint - Office Equip	130.32	4,724.56	2,000	1,918	2,000
265	Repairs and Maint - Grounds	3,521.17	4,650.63	3,000	3,999	3,500
266	Repairs and Maint - Buildings	18,767.63	19,581.48	10,000	16,787	12,000
270	Contracted Recreational Services	1,024.49	350.00	1,000	970	1,000
	Total Contractual Services	\$ 422,297.95	\$ 401,000.70	\$ 401,600	\$ 355,966	\$ 369,600
	<u>Supplies</u>					
312	Small Items of Equipment-Wellness	\$ 2,024.64	\$ 2,462.64	\$ 3,000	\$ 3,850	\$ 4,000
322	Chemical, Lab and Medical Supplies	20,016.43	19,954.15	20,000	19,141	20,000
323	Food	52,206.18	47,308.71	52,000	42,720	49,000
323.002	Program Meals	147.86	119.51	1,000	250	500
324	Household and Janitorial Supplies	19,654.22	20,027.29	19,000	19,399	20,000
325	Recreation Supplies/Program Expenses	17,387.01	16,813.40	15,000	16,068	15,000
326	Clothing and Uniforms	3,699.69	2,749.43	3,500	1,918	3,500
329	Operating Supplies	-	384.55	-	399	-
329.001	Diabetes Grant B Expense	-	0.00	-	15,000	15,000
329.002	Diabetes Grant A Expense	-	0.00	-	150,000	150,000
329.003	Diabetes Grant A Inkind Expense	-	0.00	-	30,000	30,000
330	Community Foundation Grant Expense	-	0.00	-	5,000	1,500
331	Gas, Oil, Diesel Fuel and Grease	1,545.03	1,411.80	1,500	1,746	1,500
334	Tires and Tubes	-	0.00	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
	Total Supplies	\$ 116,681.06	\$ 111,231.48	\$ 115,000	\$ 305,491	\$ 310,000
	<u>Fixed Charges</u>					
511	General Liability	\$ 20,253.00	\$ 14,433.88	\$ 20,500	\$ 19,468	\$ 21,000
533	Machinery and Equipment - Copier	5,833.83	2,089.69	3,500	2,369	3,500
533.001	Machinery and Equipment - Rental	2,935.65	2,870.43	3,500	3,223	3,000
	Total Fixed Charges	\$ 29,022.48	\$ 19,394.00	\$ 27,500	\$ 25,060	\$ 27,500
	<u>Capital Outlay</u>					
941	General Purpose Equipment	\$ -	\$ -	\$ 10,000	\$ 973	\$ 10,000
944	Dept of Health Grant	20,497.02	-	-	-	-
947	Office Machinery & Equip	-	-	-	-	-
966	Capital Repairs - Building	-	-	21,000	-	23,000
970	Transfer to Debt Service	93,856.07	-	-	-	-
973	Transfer to EEBG Fund	-	-	-	-	-
975	Transfer to Diabetes Grant	-	-	-	-	-
976	Transfer to Diabetes Grant - In Kind	-	-	-	-	-
977	Diabetes Grant 2	-	10,988.87	-	-	-
999	Add to Capital Assets-Donated Property	384,324.25	33,129.57	-	16,660	-
	Total Capital Outlay	\$ 498,677.34	\$ 44,118.44	\$ 31,000	\$ 17,633	\$ 33,000
	Total Recreation Center	\$ 1,621,387.97	\$ 1,125,493.26	\$ 1,132,656	\$ 1,264,591	\$ 1,308,850

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
44720	<u>Park Area Personnel</u>					
111	Regular Employee Salaries	\$ 48,088.77	\$ 54,630.84	\$ 53,000	\$ 54,001	\$ 53,500
113	Salaries - Overtime	2,008.79	934.76	3,000	956	4,000
121	Wages - Part-Time	76,244.96	87,424.26	70,000	77,441	70,000
141	OASI Employers Share	9,405.54	10,788.32	9,639	10,863	9,750
142	Employee Health Insurance	24,081.50	13,892.15	18,500	18,319	18,750
143.001	Retirement-TCRS	368.30	1,309.20	3,000	2,823	3,100
144	Employee Dental Insurance	1,198.94	675.11	1,000	991	1,000
145	Employee Life Insurance	192.66	146.94	160	160	160
146	Worker's Compensation Insurance	2,390.17	1,758.42	7,500	2,564	4,000
147	Unemployment Insurance	706.44	514.12	1,500	486	1,500
	Total Personnel	\$ 164,686.07	\$ 172,074.12	\$ 167,299	\$ 168,604	\$ 165,760
	<u>Contractual Services</u>					
231	Publication and Legal Notices	\$ 170.10	\$ -	\$ -	\$ 161	\$ -
241	Electric	22,728.25	22,264.10	21,000	19,861	23,000
242	Water	10,852.12	13,861.28	12,000	20,090	14,000
244	Gas	2,673.11	2,421.70	3,000	3,982	3,000
245	Telephone	1,999.91	2,752.64	3,000	1,823	2,800
254	Architectural/Engineering	18,195.93	2,695.00	1,000	-	-
259	Other Professional Services - Fireworks	4,000.00	4,050.00	4,000	9,400	4,500
261	Repair and Maintenance - Motor Vehicles	2,048.77	871.99	2,000	1,399	2,000
262	Repair and Maintenance - Other Machinery	5,473.71	4,055.53	4,000	5,373	4,000
265	Repair and Maintenance - Grounds	64,981.20	57,293.72	35,000	37,404	35,000
266	Repair and Maintenance - Buildings	36,205.90	10,298.91	7,000	5,016	5,000
270	Contracted Recreational Services	4,346.70	4,550.05	6,000	4,515	5,000
	Total Contractual Services	\$ 173,675.70	\$ 125,114.92	\$ 98,000	\$ 109,024	\$ 98,300
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 2,132.52	\$ 1,954.78	\$ 500	\$ -	\$ 500
323	Food - Concessions	64,975.90	51,339.97	60,000	47,887	55,000
323.001	Trustee Expenses	-	-	-	-	-
324	Household and Janitorial Supplies	4,013.55	5,235.49	5,000	6,098	5,000
325	Recreation Supplies/Program Equipment	5,287.86	6,578.16	6,000	3,659	5,500
326	Recreation Uniforms	1,293.70	1,162.93	2,000	1,518	1,500
331	Gas, Oil, Diesel Fuel, and Grease	9,967.99	7,282.36	6,000	6,097	7,500
334	Tires, Tubes, ETC.	-	636.18	1,000	341	1,000
	Total Supplies	\$ 87,671.52	\$ 74,189.87	\$ 80,500	\$ 65,600	\$ 76,000
	<u>Fixed Charges</u>					
511	General Liability	\$ -	\$ 4,130.72	\$ 4,131	\$ 5,491	\$ 5,600
533	Machinery and Equipment -Rental	3,371.85	369.41	-	867	-
	Total Fixed Charges	\$ 3,371.85	\$ 4,500.13	\$ 4,131	\$ 6,358	\$ 5,600

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
	<u>Capital Outlay</u>					
949	Other Machinery & Equipment	\$ -	\$ -	\$ 6,000	\$ 5,998	\$ -
954	Capital - LDR Greenway Phase IV(Design)	-	-	-	-	-
954.001	Capital - LDR Greenway Phase IV	\$ -	-	-	-	-
954.002	Capital - LDR Greenway Phase V	\$ -	-	-	-	-
955	Arts Grant	\$ 3,800.00	-	-	-	-
965	Repair & Maint - Grounds	-	-	22,000	6,500	12,000
966	Repair & Maint - Building	-	-	-	-	-
	Additions to Fixed Asset-Soccer Complex	-	-	300,000	300,000	71,913
	Additions to Fixed Asset-Soccer In-Kind	-	-	50,000	\$ 50,000	-
	Total Capital Outlay	\$ 3,800.00	\$ -	\$ 378,000	\$ 362,498	\$ 83,913
	Total Park Area	\$ 433,205.14	\$ 375,879.04	\$ 727,930	\$ 712,084	\$ 429,573
	Total Expenditures	\$ 2,248,679.49	\$ 1,702,580.41	\$ 2,074,947	\$ 2,187,495	\$ 1,955,753
	<u>Transfer to Other Funds</u>					
960	Transfer to Debt Service - Land Purchase	\$ -	\$ 97,023.92	\$ 95,478	\$ 95,478	\$ 90,696
	Total Transfers	\$ -	\$ 97,023.92	\$ 95,478	\$ 95,478	\$ 90,696
	Total Expenditures and Other Sources	\$ 2,248,679.49	\$ 1,799,604.33	\$ 2,170,425	\$ 2,282,973	\$ 2,046,449
	Revenues and Other Sources Over (Under)	\$ 37,862.91	\$ 116,244.53	\$ 10,075	\$ (89,657)	\$ 67,665
	Expenditures and Other Uses					
	Estimated Beginning Fund Balance July 1	\$ (25,184.60)	\$ 12,678.31	\$ 128,923	\$ 128,923	\$ 39,266
	Estimated Ending Fund Balance June 30	\$ 12,678.31	\$ 128,922.84	\$ 138,998	\$ 39,266	\$ 106,931

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 33,588.71	\$ 23,323.28	\$ 35,000	\$ 75,148	\$ 75,000
	Total Fines, Forfeitures and Penalties	\$ 33,588.71	\$ 23,323.28	\$ 35,000	\$ 75,148	\$ 75,000
<u>Other Revenues</u>						
33423	NADD Grant Revenue	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	5,000
36330	Sale of Equipment	48,899.99	2,365.00	-	-	-
36332	Sale of Equipment - Drug Fund	1,352	24,919.96	30,000	16,444	30,000
36362	Sale of Vehicles	5,076.00	-	30,000	11,188	30,000
36715	Contribution and Donations	112,059.82	92,176.58	50,000	21,667	40,000
36735	Contribution and Donations - Individuals	18,074.00	49,270.69	25,000	53,453	25,000
36940	Sale of Seized Vehicle Fees	-	904.82	-	-	-
36941	Sale of Vehicles - Confiscations	11,058.00	11,691.93	30,000	15,745	30,000
36942	Sale of Other Contraband	1,931.82	786.90	5,000	-	5,000
	Total Other Revenues	\$ 203,451.15	\$ 187,115.88	\$ 170,000	\$ 123,497	\$ 165,000
	Total Revenues	\$ 237,039.86	\$ 210,439.16	\$ 205,000	\$ 198,645	\$ 240,000
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ 8,100	\$ 42,000
113	Salaries-Overtime	-	-	20,000	7,663	18,338
141	OASI Employers Share	-	-	-	683	4,600
142	Employee Health Insurance	-	-	-	2,224	13,200
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	-	-	-	405	3,200
144	Employee Dental Insurance	-	-	-	127	765
145	Employee Life Insurance	-	-	-	15	100
147	Unemployment Insurance	-	-	-	-	100
	Salaries-Benefits	-	-	3,000	849	-
148	Education/Training	4,186.16	6,170.86	15,000	11,183	12,000
	Total Personnel	\$ 4,186.16	\$ 6,170.86	\$ 38,000	\$ 31,249	\$ 94,303
<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ 248.51	\$ 70.66	\$ 250	\$ 439	1,000
231	Publication Formal/Legal Notice	213.00	-	-	-	-
241	Gov.Deals Expense	-	3,992.91	-	3,597	2,000
261	Repair & Maint - Vehicle	2,173.70	604.39	1,000	2,457	2,000
269	Other Repair and Maintenance Services	34.82	1,260.20	1,750	1,203	2,000
299	Misc. Contractual Services	8,178.09	3,910.02	10,000	9,816	8,000
	Total Contractual Services	\$ 10,848.12	\$ 9,838.18	\$ 13,000	\$ 17,512	\$ 15,000
<u>Supplies</u>						
312	Small Items of Equipment	\$ 7,958.38	\$ 12,233.36	\$ 6,000	\$ 4,960	1,000
326	Clothing and Uniforms	\$ -	\$ 9,119.99	-	185	1,000
329	Other Operating Supplies	24,014.46	26,404.54	35,000	52,728	35,000
331	Gas, Oil, Diesel Fuel	65.03	-	-	-	36

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
332	Dog Equipment and Supplies	503.00	408.98	5,000	122	-
333	Other Equipment Parts	9,330.79	8,247.16	8,500	4,540	12,000
	Total Supplies	\$ 41,871.66	\$ 56,414.03	\$ 54,500	\$ 62,535	\$ 49,000
	<u>Capital Outlay</u>					
942	General Purpose Machinery and Equipment	\$ 77,524.00	\$ 28,201.00	\$ 30,000	\$ 11,891	10,000
943	Drug Vehicle	36,149.00	106,767.56	72,500	65,991	70,000
	Total Capital Outlay	\$ 113,673.00	\$ 134,968.56	\$ 102,500	\$ 77,882	\$ 80,000
	Total Expenditures	\$ 170,578.94	\$ 207,391.63	\$ 208,000	\$ 189,178	\$ 238,303
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 66,460.92	3,047.53	\$ (3,000)	\$ 9,467	1,697
	Estimated Beginning fund Balance July 1	372,014.46	438,475.38	441,523	441,523	450,990
	Estimated Ending Fund Balance June 30	438,475.38	441,522.91	\$ 438,523	\$ 450,990	\$ 452,687

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-4

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 79,232.75	\$ 80,147.02	\$ 75,000	\$ 79,052	\$ 75,000
	Total Local Taxes	\$ 79,232.75	\$ 80,147.02	\$ 75,000	\$ 79,052	\$ 75,000
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ 2,294.75	\$ -	\$ -	\$ 2,500	\$ -
37000	Grant Revenue-State of Tennessee		1539.49	476,360	505,219	476,686
37001	Transfer from General Fund	-	-	-	126,387	-
		\$ 2,294.75	\$ 1,539.49	\$ 476,360	\$ 634,106	\$ 476,686
	Total Revenues	\$ 81,527.50	\$ 81,686.51	\$ 551,360	\$ 713,158	\$ 551,686
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ 1,657.04	\$ 1,053.46	\$ 1,600	\$ 143	\$ -
141	OASI Employers Share	113.38	94.00	122	11	-
147	Unemployment Insurance	11.86	9.83	10	2	-
148	Travel	22.25	224.00	700	639	1,000
	Total Personnel	\$ 1,804.53	\$ 1,381.29	\$ 2,432	\$ 795	\$ 1,000
<u>Contractual Services</u>						
236	Public Relations	\$ 1,499.68	\$ 205.65	\$ 5,000	\$ 6,289	\$ 5,000
236.002	Local Activity Support	5,250.00	7,875.00	16,868	31,426	20,000
236.004	Tourism Promo - Brochures, Flyer, Ads	7,248.99	12,264.13	12,000	7,626	12,000
236.005	Manchester Chamber - Tourism Prom	21,000.00	21,000.00	21,000	21,000	21,000
239	South Central TN Tourism Dues	400.00	400.00	400	400	400
247	Christmas Lighting and Banners	5,825.84	1,755.11	13,000	12	13,000
	Total Contractual Services	\$ 41,224.51	\$ 43,499.89	\$ 68,268	\$ 66,753	\$ 71,400
<u>Supplies</u>						
329	Other Operating Supplies	\$ 456.02	\$ 449.33	\$ 500	\$ -	\$ 500
329.001	Signs and Sign Maintenance	185.00	200.00	1,000	90	1,000
329.002	Landscaping, General Prom & Other	-	600.00	500	-	1,100
	Total Supplies	\$ 641.02	\$ 1,249.33	\$ 2,000	\$ 90	\$ 2,600
<u>Capital Outlay</u>						
939	Downtown Renovation Project	\$ 24,225.25	\$ 14,221.24	\$ 595,450	\$ 624,813	\$ 602,568
947	Partnership Marketing Program Grant	2,500.00	-			-
	Total Capital Outlay	\$ 26,725.25	\$ 14,221.24	\$ 595,450	\$ 624,813	\$ 602,568
	Total Expenditures	\$ 70,395.31	\$ 60,351.75	\$ 668,150	\$ 692,451	\$ 677,568

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-4

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Transfers</u>						
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant		-	-	-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 70,395.31	\$ 60,351.75	\$ 668,150	\$ 692,451	\$ 677,568
	Revenues over (Under) Expenditures	11,132.19	\$ 21,334.76	(116,790)	20,707	(125,882)
	Estimated Beginning Fund Balance July 1	199,424.26	\$ 210,556.45	231,891	231,891	252,598
	Estimated Ending Fund Balance June 30	\$ 210,556.45	\$ 231,891.21	\$ 115,101	\$ 252,598	\$ 126,716

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule D-5

City of Manchester, Tennessee
Community Policing Fund 245
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 5,762.75	6,514.00	\$ 6,000	\$ 6,678	\$ 7,000
	Total Fines, Forfeitures and Penalties	\$ 5,762.75	6,514.00	\$ 6,000	\$ 6,678	\$ 7,000
<u>Other Revenues</u>						
36741	Contributions and Donations - Comm. Pol.	\$ 22,906.47	30,363.25	\$ 30,000	\$ 25,927	\$ 25,000
	Total Other Revenues	\$ 22,906.47	30,363.25	\$ 30,000	\$ 25,927	\$ 25,000
	Total Revenues	\$ 28,669.22	36,877.25	\$ 36,000	\$ 32,605	\$ 32,000
<u>Other Sources</u>						
39000	Transfer from General Fund	\$ 3,000.00	17,000.00	\$ 7,000	\$ 7,000	\$ 2,000
	Total Other Sources	\$ 3,000.00	17,000.00	\$ 7,000	\$ 7,000	\$ 2,000
	Total Revenues and Other Sources	\$ 31,669.22	53,877.25	\$ 43,000	\$ 39,605	\$ 34,000
<u>Expenditures</u>						
42170	<u>Community Policing Program</u>					
<u>Personnel</u>						
148	Education/Training	\$ -	\$ 4,730.35	\$ 5,000	\$ 571	\$ 3,000
	Total Personnel	\$ -	\$ 4,730.35	\$ 5,000	\$ 571	\$ 3,000
<u>Contractual Services</u>						
236	Public Relations	\$ 7,835.70	\$ 10,011.12	\$ 12,000	\$ 11,845	9,000
237	Community Christmas Expense	\$ -	\$ 6,291.43	7,500	\$ 11,292	12,000
	Total Contractual Services	\$ 7,835.70	\$ 16,302.55	\$ 19,500	\$ 23,137	\$ 21,000
<u>Supplies</u>						
312	Small Items of Equipment	\$ -	\$ 3,397.67	\$ 3,000	\$ 213	\$ 1,000
323	Food	15,396.88	6,725.82	10,000	7,692	10,000
329	Other Operating Supplies	6,680.92	4,723.29	5,500	867	4,000
	Total Supplies	\$ 22,077.80	\$ 14,846.78	\$ 18,500	\$ 8,772	\$ 15,000
<u>Contributions to Other Agencies</u>						
720	Donations To Misc. Organizations	\$ 1,499.02	\$ -	\$ -	\$ 250	\$ -
	Total Contributions to Other Agencies	\$ 1,499.02	\$ -	\$ -	\$ 250	\$ -
	Total Expenditures	\$ 31,412.52	\$ 35,879.68	\$ 43,000	\$ 32,730	\$ 39,000
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	256.70	17,997.57	\$ -	\$ 6,875	(5,000)
	Estimated Beginning Fund Balance July 1	26,393.33	26,650.03	44,648	\$ 44,648	51,523
	Estimated Ending Fund Balance June 30	\$ 26,650.03	44,647.60	\$ 44,648	\$ 51,523	\$ 46,523

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-1

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number Account Description		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 12,652.96	\$ 13,446.17	\$ 10,000	\$ 14,164	\$ 12,000
36220	Lease of Property	33,700.00	33,700.00	33,700	33,700	33,700
	Total Other Revenues	\$ 46,352.96	\$ 47,146.17	\$ 43,700	\$ 47,864	\$ 45,700
	Total Revenues	\$ 46,352.96	\$ 47,146.17	\$ 43,700	\$ 47,864	\$ 45,700
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 1,479,326.80	\$ 1,489,116.26	\$ 1,446,567	\$ 1,446,567	\$ 1,387,902
36965	Transfer from Sanitation	28,005.19	26,849.63	15,696	15,696	\$ -
36968	Transfer from Recreation	108,335.07	97,023.92	95,478	95,478	\$ 90,696
	Total Other Sources	\$ 1,615,667.06	\$ 1,612,989.81	\$ 1,557,741	\$ 1,557,741	\$ 1,478,598
	Total Revenue and Other Sources	\$ 1,662,020.02	\$ 1,660,135.98	\$ 1,601,441	\$ 1,605,605	\$ 1,524,298
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 340,000.00	\$ 360,000.00	\$ 370,000	\$ 489,233	\$ 430,000
640	Interest on Bonds	993,441.03	1,002,883.76	958,801	767,863	793,837
660	Principal on Rec Center Lease	13,790.70	-	-	-	-
670	Interest on Rec Center Lease	688.30	-	-	-	-
690	Other Debt Service-Principal	90,000.00	100,000.00	110,000	110,000	120,000
691	Other Debt Service-Interest	55,885.77	26,232.50	48,465	24,233	44,065
690.001	Capital Outlay Note-Prin FNB	24,374.01	25,000.00	15,000	15,000	-
691.001	Capital Outlay Note-Int FNB	3,005.19	1,849.63	696	690	-
691.002	Capital Outlay Note-Prin land	78,571.42	78,571.42	78,572	77,272	78,572
691.003	Capital Outlay Note-Int Land	15,910.64	18,452.50	16,907	15,251	12,124
691.005	BAN - Interest	-	-	-	-	-
	Total General Government Debt Service	\$ 1,615,667.06	\$ 1,612,989.81	\$ 1,598,441	\$ 1,499,542	\$ 1,478,598
49501	<u>Expenditures</u>					
692	Bank Service Charges	\$ 2,500.00	\$ 2,500.00	\$ 3,000	1,860	\$ 2,500
	Total Service Charges	\$ 2,500.00	\$ 2,500.00	\$ 3,000	\$ 1,860	\$ 2,500
	Total Expenditures	\$ 1,618,167.06	1,615,489.81	\$ 1,601,441	\$ 1,501,402	\$ 1,481,098
	Revenues and Other Sources Over (Under)	\$ 43,852.96	44,646.17	\$ -	\$ 104,203	\$ 43,200
	Estimated Ending Fund Balance July 1	2,020,182.81	2,064,035.77	2,108,682	2,108,682	\$ 2,212,885
	Estimated Ending Fund Balance June 30	\$ 2,064,035.77	2,108,681.94	\$ 2,108,682	\$ 2,212,885	\$ 2,256,085

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-2

City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2015

	SERIES Z-4-A Conference Center	First Vision/CCB CON Land Purchase	\$19,180,000 Series 2010	\$9,690,000 Series 2013	\$4,600,000 Series 2014	Total
2014-2015	164,065.00	90,695.52	503,905.00	317,481.26	402,450.00	1,478,596.78
2015-2016	174,265.00	87,670.52	503,705.00	316,793.76	396,500.00	1,478,934.28
2016-2017	178,865.00	84,645.52	503,467.50	316,106.26	400,400.00	1,483,484.28
2017-2018	188,427.50	81,620.55	503,205.00	710,418.76	-	1,483,671.81
2018-2019	197,347.50	650.12	502,930.00	736,418.76	-	1,437,346.38
2019-2020	205,610.00	-	502,630.00	721,718.76	-	1,429,958.76
2020-2021	213,200.00	-	502,305.00	727,118.76	-	1,442,623.76
2021-2022	-	-	501,980.00	946,600.00	-	1,448,580.00
2022-2023	-	-	501,655.00	950,287.50	-	1,451,942.50
2023-2024	-	-	501,305.00	952,593.76	-	1,453,898.76
2024-2025	-	-	500,905.00	971,556.26	-	1,472,461.26
2025-2026	-	-	500,505.00	972,406.26	-	1,472,911.26
2026-2027	-	-	500,105.00	977,506.26	-	1,477,611.26
2027-2028	-	-	499,705.00	985,631.26	-	1,485,336.26
2028-2029	-	-	499,305.00	992,662.50	-	1,491,967.50
2029-2030	-	-	498,885.00	993,600.00	-	1,492,485.00
2030-2031	-	-	1,603,465.00	-	-	1,603,465.00
2031-2032	-	-	1,596,635.00	-	-	1,596,635.00
2032-2033	-	-	1,588,125.00	-	-	1,588,125.00
2033-2034	-	-	1,605,843.76	-	-	1,605,843.76
2034-2035	-	-	1,615,500.00	-	-	1,615,500.00
2035-2036	-	-	1,599,000.00	-	-	1,599,000.00
2036-2037	-	-	1,625,000.00	-	-	1,625,000.00
2037-2038	-	-	1,601,250.00	-	-	1,601,250.00
Total Debt Service Requirements	1,321,780.00	345,282.23	20,861,316.26	12,588,900.12	1,199,350.00	36,316,628.61

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-3

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2015

	\$10,620,000	
	Public Improvement	
	GO Fixed Rate	Total Bond
	Bonds Series 2010	Requirements
<u>Principal Requirements</u>		
2014-2015	10,000.00	10,000.00
2015-2016	10,000.00	10,000.00
2016-2017	10,000.00	10,000.00
2017-2018	10,000.00	10,000.00
2018-2019	10,000.00	10,000.00
2019-2020	10,000.00	10,000.00
2020-2021	10,000.00	10,000.00
2021-2022	10,000.00	10,000.00
2022-2023	10,000.00	10,000.00
2023-2024	10,000.00	10,000.00
2024-2025	10,000.00	10,000.00
2025-2026	10,000.00	10,000.00
2026-2027	10,000.00	10,000.00
2027-2028	10,000.00	10,000.00
2028-2029	10,000.00	10,000.00
2029-2030	10,000.00	10,000.00
2030-2031	1,115,000.00	1,115,000.00
2031-2032	1,155,000.00	1,155,000.00
2032-2033	1,195,000.00	1,195,000.00
2033-2034	1,265,000.00	1,265,000.00
2034-2035	1,330,000.00	1,330,000.00
2035-2036	1,380,000.00	1,380,000.00
2036-2037	1,475,000.00	1,475,000.00
2037-2038	1,525,000.00	1,525,000.00
Total Principal Requirements	10,600,000.00	10,600,000.00
<u>Interest Requirements</u>		
2014-2015	493,905.00	493,905.00
2015-2016	493,705.00	493,705.00
2016-2017	493,467.50	493,467.50
2017-2018	493,205.00	493,205.00
2018-2019	492,930.00	492,930.00
2019-2020	492,630.00	492,630.00
2020-2021	492,305.00	492,305.00
2021-2022	491,980.00	491,980.00
2022-2023	491,655.00	491,655.00
2023-2024	491,305.00	491,305.00
2024-2025	490,905.00	490,905.00
2025-2026	490,505.00	490,505.00
2026-2027	490,105.00	490,105.00
2027-2028	489,705.00	489,705.00
2028-2029	489,305.00	489,305.00
2029-2030	488,885.00	488,885.00
2030-2031	488,465.00	488,465.00
2031-2032	441,635.00	441,635.00
2032-2033	393,125.00	393,125.00
2033-2034	340,843.76	340,843.76
2034-2035	285,500.00	285,500.00
2035-2036	219,000.00	219,000.00
2036-2037	150,000.00	150,000.00
2037-2038	76,250.00	76,250.00
Total Interest Requirements	10,261,316.26	10,261,316.26
Total Debt Requirements	20,861,316.26	20,861,316.26

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-4

City of Manchester, Tennessee

Future Bond Requirements

For the Fiscal Year Ending June 30, 2015

REFUNDING 2013

\$13,885,000
Public Improvement
GO Fixed Rate
Bonds Series Z-1-A

Principal Requirements

2014-2015	55,000.00
2015-2016	55,000.00
2016-2017	55,000.00
2017-2018	450,000.00
2018-2019	485,000.00
2019-2020	480,000.00
2020-2021	495,000.00
2021-2022	725,000.00
2022-2023	745,000.00
2023-2024	765,000.00
2024-2025	805,000.00
2025-2026	830,000.00
2026-2027	860,000.00
2027-2028	895,000.00
2028-2029	930,000.00
2029-2030	960,000.00
Total Principal Requirements	9,590,000.00

Interest Requirements

2014-2015	262,481.26
2015-2016	261,793.76
2016-2017	261,106.26
2017-2018	260,418.76
2018-2019	251,418.76
2019-2020	241,718.76
2020-2021	232,118.76
2021-2022	221,600.00
2022-2023	205,287.50
2023-2024	187,593.76
2024-2025	166,556.26
2025-2026	142,406.26
2026-2027	117,506.26
2027-2028	90,631.26
2028-2029	62,662.50
2029-2030	33,600.00

Total Interest Requirements	2,998,900.12
-----------------------------	--------------

Total Debt Requirements	12,588,900.12
-------------------------	---------------

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-5

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2015

REFUNDING 2014 PORTION

\$13,885,000
Public Improvement
GO Fixed Rate
Bonds Series Z-1-A

Principal Requirements

2014-2015	365,000.00
2015-2016	370,000.00
2016-2017	385,000.00
Total Principal Requirements	<u>1,120,000.00</u>

Interest Requirements

2014-2015	37,450.00
2015-2016	26,500.00
2016-2017	15,400.00
Total Interest Requirements	<u>79,350.00</u>
Total Debt Requirements	<u><u>1,199,350.00</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-6

City of Manchester, Tennessee
Future Other Debt Requirements
For the Fiscal Year Ending June 30, 2015

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

	Principal	Interest	Total
2014-2015	120,000.00	44,065.00	164,065.00
2015-2016	135,000.00	39,265.00	174,265.00
2016-2017	145,000.00	33,865.00	178,865.00
2017-2018	160,000.00	28,427.50	188,427.50
2018-2019	175,000.00	22,347.50	197,347.50
2019-2020	190,000.00	15,610.00	205,610.00
2020-2021	205,000.00	8,200.00	213,200.00
Total Other Debt	1,130,000.00	191,780.00	1,321,780.00



City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule E-7

City of Manchester Tennessee
Debt Service Schedule
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note
For Fiscal year Ending June 30, 2015

<u>Principal Requirements</u>	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
2014-2015	39,285.71	39,285.71	78,571.42
2015-2016	39,285.71	39,285.71	78,571.42
2016-2017	39,285.71	39,285.71	78,571.42
2017-2018	39,285.74	39,285.71	78,571.45
		626.02	626.02
Total Principal Requirements	157,142.87	157,768.86	314,911.73
<u>Interest Requirements</u>			
2014-2015	6,050.00	6,074.10	12,124.10
2015-2016	4,537.50	4,561.60	9,099.10
2016-2017	3,025.00	3,049.10	6,074.10
2017-2018	1,512.50	1,536.60	3,049.10
2018-2019	-	24.10	24.10
Total Interest Requirements	15,125.00	15,245.50	30,370.50
Total Debt Requirements	172,267.87	173,014.36	345,282.23

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenues</u>						
<u>Intergovernmental</u>						
33431	TDOT Grant	\$ 85,465.55	\$ -	\$ -	\$ -	\$ -
33700	Coffee County Industrial Park	17,400.00	17,400.00	17,400	17,400	17,400
	Total Intergovernmental	\$ 102,865.55	\$ 17,400.00	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ 27,114.84	\$ 28,470.54	\$ 26,500	\$ 30,142	\$ 26,500
	Total Charges for Current Services	\$ 27,114.84	\$ 28,470.54	\$ 26,500	\$ 30,142	\$ 26,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 13,976.42	\$ 12,663.69	\$ 16,000	\$ 13,060	\$ 16,000
36350	Insurance Recoveries	-	-	-	-	-
36330	Sale of Equipment/Vehicles	19,254.00	11,421.38	-	5,247	-
36950	Bad Debts Collections	813.48	419.80	500	1,084	500
36960	Transfer from WWTP	4,808,098.56	-	-	-	-
36970	Transfer from Drug	7,292.43	-	-	-	-
36975	Water Tower Revenue	-	-	471,500	528,630	-
36980	Other Revenues	-	28,815.00	-	-	-
36999	Donated Infrastructure	14,069.38	77,607.50	880,000	880,000	350,000
	Total Other Revenues	\$ 4,863,504.27	\$ 130,927.37	\$ 1,368,000	\$ 1,428,021	\$ 366,500
<u>Water & Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 862,335.06	\$ 673,196.84	\$ 705,800	\$ 677,965	\$ 776,380
37112	Inside Comm/Metered Water Sales	503,657.08	510,743.62	505,000	502,054	561,000
37113	Inside Ind/Metered Water Sales	80,805.66	88,459.75	89,000	100,157	99,550
37114	Outside Res/Metered Water Sales	694,820.80	676,116.54	722,000	683,292	794,200
37115	Outside Comm/Metered Water Sales	73,618.64	69,115.82	71,000	79,527	79,750
37116	Outside Ind/Metered Water Sales	297,133.35	309,043.29	300,500	304,302	331,100
37117	Unbilled Water	(134.78)	15.62	800	-	880
37121	Ready To Serve	21,569.08	14,401.18	16,500	13,793	17,600
37131	Sprinkler Syst/Fire Protection	46,934.64	47,454.84	50,000	47,692	50,000
37141	Sales to Hillsville	440,156.20	451,283.95	450,000	479,978	498,750
37191	Forfeited Discounts/Penalties	80,200.18	80,175.22	85,000	89,822	99,000
37193	Water Service Calls	52,810.00	55,996.62	56,000	53,368	55,000
37196	Water Tap Fees	35,969.12	31,128.11	40,000	65,180	65,250
37199	Miscellaneous-Water	49,051.64	40,018.24	60,000	38,712	49,500
37211	Sewer Chg/Inside Residential	804,091.88	804,993.39	830,600	803,876	913,660
37212	Sewer Chg/Inside Commercial	574,824.96	594,827.32	582,000	585,119	640,200
37213	Sewer Chg/Inside Industrial	166,368.70	177,773.96	180,500	182,181	198,550
37214	Sewer Chg/Outside Residential	3,544.10	3,864.16	3,500	4,532	4,400
37215	Sewer Chg/Outside Commercial	29,908.77	26,896.80	30,000	31,499	33,000
37216	Sewer Chg/Outside Industrial	354,869.76	372,457.81	350,000	370,942	412,500
37241	Hillsville Sewer-Unbilled	14,206.85	14,732.85	15,000	15,457	17,050
37295	Pretreatment Fees	61,728.00	61,728.00	61,730	61,728	67,903
37296	Sewer Tap Fees	9,776.76	14,033.52	12,000	11,492	12,000
	Total Other Revenues	\$ 5,258,246.45	\$ 5,118,457.45	\$ 5,216,930	\$ 5,202,668	\$ 5,777,223
Total Revenues		\$ 10,251,731.11	\$ 5,295,255.36	\$ 6,628,830	\$ 6,678,231	\$ 6,187,623

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
	<u>Expenses</u>					
52113	<u>Purification</u>					
	<u>Contractual Services</u>					
241	Electric	\$ 64,963.33	\$ 69,777.89	\$ 60,000	\$ 72,552	\$ 61,500
245	Telephone and Telegraph	5,466.76	6,152.58	5,800	9,834	9,300
	Total Contractual Services	\$ 70,430.09	\$ 75,930.47	\$ 65,800	\$ 82,386	\$ 70,800
	<u>Supplies</u>					
353	Water Purchased for Resale	\$ 1,035,670.80	\$ 1,124,175.75	\$ 1,054,500	\$ 1,137,856	\$ 1,054,500
	Total Supplies	\$ 1,035,670.80	\$ 1,124,175.75	\$ 1,054,500	\$ 1,137,856	\$ 1,054,500
	<u>Fixed Charges</u>					
541	Provision for Depreciation	\$ 283,211.84	\$ 282,784.12	\$ 276,000	\$ 282,500	\$ 283,000
	Total Fixed Charges	\$ 283,211.84	\$ 282,784.12	\$ 276,000	\$ 282,500	\$ 283,000
	Total Purification	\$ 1,389,312.73	\$ 1,482,890.34	\$ 1,396,300	\$ 1,502,742	\$ 1,408,300

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
52115	<u>Shop and Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 815,944.93	\$ 801,779.21	\$ 858,000	\$ 854,035	\$ 853,000
113	Salaries - Overtime	55,731.19	54,787.84	50,000	54,636	50,000
130	Accrued Benefits	17,567.92	13,562.40	15,000	15,000	15,000
141	OASI Employers Share	62,629.26	63,959.09	69,462	67,690	69,000
142	Employee Health Insurance	241,147.00	232,684.24	232,000	238,396	242,300
143	Retirement - ING	25,706.13	27,086.12	30,550	24,943	30,710
143.001	Retirement - TCRS	27,362.27	21,492.29	25,300	25,298	24,537
144	Employee Dental Insurance	11,769.58	12,347.89	13,100	13,417	13,600
145	Employee Life Insurance	2,033.57	1,907.86	1,800	1,759	1,810
146	Worker's Compensation	124.62	16,414.41	16,414	17,555	21,500
147	Unemployment Insurance	1,720.24	1,539.39	1,500	1,620	1,500
148	Education/Training/Travel/ Lodging	572.00	2,831.95	2,750	2,113	2,750
	Total Personnel	\$ 1,262,308.71	\$ 1,250,392.69	\$ 1,315,876	\$ 1,316,462	\$ 1,325,707
	<u>Contractual Services</u>					
241	Electric	\$ 2,415.72	\$ 2,614.46	\$ 3,500	\$ 2,360	\$ 2,850
245	Telephone and Telegraph	4,821.91	4,246.40	5,000	2,371	2,500
249	Other Utility Services	-	-	2,500	330	1,000
254	Architectural/Engineering Services	12,329.25	11,155.67	12,500	3,340	10,000
259	Other Professional Services	-	37,815.00	14,000	12,212	13,000
261	Repair & Maintenance - Motor Vehicles	10,855.39	19,430.49	20,000	13,629	17,500
262	Repair & Maintenance - Other Machinery	25,783.09	29,488.57	30,000	22,589	26,500
265	Repair & Maintenance - Grounds	3,002.43	-	1,500	-	1,000
266	Repair & Maintenance - Buildings	4,099.17	1,860.00	3,000	539	2,000
269	Repair & Maintenance - Water	443.42	-	-	-	-
269.1	Repair & Maintenance - Water Lines	113,492.54	96,924.85	110,000	140,314	128,500
269.2	Repair & Maintenance - Sewer Lines	19,714.74	28,991.34	28,000	20,291	25,500
	Total Contractual Services	\$ 196,957.66	\$ 232,526.78	\$ 230,000	\$ 217,975	\$ 230,350
	<u>Supplies</u>					
312	Small items of Equipment	\$ -	\$ 1,476.79	\$ 7,600	\$ -	\$ 5,000
324	Household & Janitorial Supplies	959.47	428.23	650	-	500
326	Clothing and Uniforms	-	1,970.36	1,500	1,382	1,300
328	Educational Supplies	-	-	500	-	250
329	Other Operating Supplies	22,456.11	5,715.15	6,800	6,579	6,200
331	Gas, Oil, Diesel Fuel and Grease	36,222.67	44,858.19	37,000	38,168	36,500
338	Repair Parts - Water/Sewer Lines	13,659.63	9,951.49	13,000	17,678	8,500
	Total Supplies	\$ 73,297.88	\$ 64,400.21	\$ 67,050	\$ 63,807	\$ 58,250
	<u>Fixed Charges</u>					
511	General Liability Insurance		13,220.53	13,250	10,971	14,575
533	Machinery and Equipment - Copier	\$ 415.69	\$ 740.50	-	\$ 1,497	2,500
541	Provision for Depreciation	33,333.24	36,679.28	30,000	37,000	37,000
564	State-Annual Maintenance	9,782.10	9,774.70	10,000	-	15,000
	Total Fixed Charges	\$ 43,531.03	\$ 60,415.01	\$ 53,250	\$ 49,468	\$ 69,075

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
	<u>Capital Outlay</u>					
943	Vehicles	\$ -	\$ -	\$ 3,000	\$ 4,800	\$ 9,000
	Total Capital Outlay	\$ -	\$ -	\$ 3,000	\$ 4,800	\$ 9,000
	Total Shop and Maintenance	\$ 1,576,095.28	\$ 1,607,734.69	\$ 1,669,176	\$ 1,652,512	\$ 1,692,382
52116	<u>Customer Accounts & Collections</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 125,519.44	\$ 129,664.98	\$ 137,500	\$ 127,150	\$ 137,322
113	Salaries - Overtime	1,661.23	488.36	500	3,110	1,300
130	Accrued Benefits	2,583.52	2,086.52	1,000	1,000	2,500
141	OASI Employers Share	8,987.90	9,620.97	10,557	9,811	10,650
142	Employee Insurance	44,321.47	40,018.52	51,900	42,560	52,600
143	Retirement - ING	4,713.88	5,005.86	5,300	7,506	5,210
143.001	Retirement - TCRS	3,827.69	3,180.43	3,500	798	3,375
144	Dental Insurance	2,178.29	2,095.19	3,045	2,322	3,041
145	Death Benefit Plans	357.67	327.05	340	290	340
146	Worker's Compensation	17,243.00	180.99	17,300	196	4,000
147	Unemployment Insurance	288.00	344.71	1,000	263	1,000
148	Education	-	-	1,000	737	750
	Total Personnel	\$ 211,682.09	\$ 193,013.58	\$ 232,942	\$ 195,743	\$ 222,088
	<u>Contractual Services</u>					
211	Postage	\$ 25,304.43	\$ 26,979.02	\$ 24,500	\$ 28,395	\$ 25,000
221	Printing, Duplicating, and Typing	7,099.52	9,267.17	11,000	4,808	8,500
231	Publication Formal/Legal Notices	3,369.21	3,094.93	3,000	1,111	1,500
233	Subscriptions Newspapers/Periodicals	-	-	-	-	-
235	Membership, Registration and Tuition	1,275.00	3,191.10	3,000	2,851	3,000
239	Dues and Subscriptions	-	35.00	200	35	150
245	Telephone and Telegraph	388.44	681.96	750	470	550
249	Other Utility Services	4,370.34	4,932.38	-	6,098	4,500
252	Legal Services	51.00	156.00	200	-	200
253	Accounting/Auditing Services	7,182.50	7,933.33	7,938	7,996	10,000
254	Architectural/Engineering Services	-	-	6,900	-	2,000
255	Data Processing Support	4,536.95	6,821.13	5,000	7,203	7,210
256	Consultant's Services	3,000.00	-	-	-	500
259	Other Professional Services	7,120.94	-	5,000	5,591	3,000
263	Repair and Maintenance - Furniture	923.50	-	500	-	500
267	Repair and Maintenance - Computer Equip	235.22	165.00	1,500	254	3,500
	Total Contractual Services	\$ 64,857.05	\$ 63,257.02	\$ 69,488	\$ 64,812	\$ 70,110

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
	<u>Supplies</u>					
311	Office Supplies	\$ 3,590.00	\$ 4,046.67	\$ 3,500	\$ 2,542	\$ 2,750
312	Small Items of Equipment	4,761.48	1,431.63	2,500	2,684	2,500
319	Other Supplies and Materials	24.00	-	200	88	200
324	Household & Janitorial Supplies	-	-	250	-	150
326	Clothing and Uniforms	-	-	-	-	400
328	Educational Supplies	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	11,032.79	10,504.19	12,000	9,082	9,000
	Total Supplies	\$ 19,408.27	15,982.49	\$ 18,450	\$ 14,396	\$ 15,000
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 38,425.00	\$ 1,409.02	\$ 26,000	\$ 1,219	\$ 28,600
512	Professional Liability/Surety Bond	356.00	100.00	500	100	300
521	Building Insurance	-	-	7,500	-	8,250
522	Vehicle Insurance	-	-	5,000	-	5,500
533	Machinery & Equip-Copier	719.83	403.34	500	244	500
541	Provision for Depreciation	11,651.67	7,668.09	16,031	16,031	8,000
567	Plans Review Fees	-	-	-	-	-
	Total Fixed Charges	\$ 51,152.50	\$ 9,580.45	\$ 55,531	\$ 17,594	\$ 51,150
	<u>Debt Service</u>					
693	Amortization of Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	11,675.38	11,675.38	-	-	-
	Total Debt Service	\$ 11,675.38	\$ 11,675.38	\$ -	\$ -	\$ -
	<u>Grants, Contributions and Other</u>					
741	Bad Debt Expense	\$ 9,060.69	\$ 4,556.24	\$ 9,500	\$ 6,670	\$ 8,000
	Total Grants, Contributions and Other	\$ 9,060.69	\$ 4,556.24	\$ 9,500	\$ 6,670	\$ 8,000
	<u>Capital Outlay</u>					
943	Water Vehicles	\$ -	\$ -	\$ 3,000	\$ -	\$ -
947	Office Machinery and Equipment	-	-	1,500	1,776	1,500
	Total Capital Outlay	\$ -	\$ -	\$ 4,500	\$ 1,776	\$ 1,500
	Total Customer Accounts and Collections	\$ 367,835.98	\$ 298,065.16	\$ 390,411	\$ 300,991	\$ 367,848

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
52213	<u>Sewer Treatment and Disposal Personnel</u>					
111	Regular Employee Salaries	\$ 111,078.24	\$ 119,289.07	\$ 125,500	\$ 120,785	\$ 120,000
113	Salaries - Overtime	15,197.30	15,169.28	15,000	12,273	15,000
130	Accrued Benefits	4,391.98	4,173.05	1,500	1,500	1,500
141	OASI Employers Share	9,010.56	10,032.23	10,748	9,922	10,720
142	Employee Health Insurance	31,988.07	38,899.92	39,000	39,133	39,537
143	Retirement - ING	6,274.45	8,792.49	9,835	9,312	9,500
143.001	Retirement - TCRS	2,226.05	491.02	-	-	-
144	Employee Dental Insurance	1,817.09	2,137.65	2,300	2,281	2,280
145	Employee Life Insurance	276.74	278.58	260	255	255
146	Worker's Compensation Insurance	2,665.50	1,611.02	2,750	1,925	2,800
147	Unemployment Insurance	288.00	288.00	450	216	450
148	Education and Training	1,668.16	2,909.11	2,000	2,035	2,000
	Total Personnel	\$ 186,882.14	\$ 204,071.42	\$ 209,343	\$ 199,637	\$ 204,042
	<u>Contractual Services</u>					
239	Dues and Subscriptions	\$ -	\$ 143.00	\$ 150	\$ 45	\$ 100
241	Electric	274,742.24	300,932.88	275,000	291,406	276,000
245	Telephone	4,119.30	5,845.91	5,200	3,828	4,200
262	Repair & Maint - Other Machinery	23,143.08	26,673.31	20,000	36,086	20,000
	Total Contractual Services	\$ 302,004.62	\$ 333,595.10	\$ 300,350	\$ 331,365	\$ 300,300
	<u>Supplies</u>					
312	Small Items of Equipment		951.54	\$ 1,600	\$ -	\$ 2,000
322	Chemical, Lab and Medical Supplies	\$ 32,281.71	\$ 43,652.07	35,000	\$ 36,560	33,500
326	Clothing and Uniforms	-	-	200	-	200
329	Other Operating Supplies	746.52	95.94	500	75	250
331	Gas, Oil, Diesel Fuel and Grease	13,930.32	6,462.16	8,500	7,789	8,500
362	Wastewater Pretreatment	17,581.99	19,390.77	20,000	17,883	17,500
	Total Supplies	\$ 64,540.54	\$ 70,552.48	\$ 65,800	\$ 62,307	\$ 61,950
	<u>Fixed Charges</u>					
511	General Liability Insurance - Sewer	\$ 1,349.00	\$ 20,299.80	\$ 25,000	\$ 18,284	\$ 27,500
541	Provision for Depreciation	780,903.38	1,058,343.36	664,500	1,060,000	1,060,000
564	State-Annual Maintenance Fee	8,090.00	150.00	18,500	19,370	20,000
566	State Sanitary Survey Fees	-	8,090.00	8,100	-	-
	Total Fixed Charges	\$ 790,342.38	\$ 1,086,883.16	\$ 716,100	\$ 1,097,654	\$ 1,107,500
	<u>Capital Outlay</u>					
943	Sewer Vehicles	\$ -	\$ -	\$ 3,000	\$ 4,000	\$ 3,000
	Total Capital Outlay	\$ -	\$ -	\$ 3,000	\$ 4,000	\$ 3,000
	Total Sewer Treatment and Disposal	\$ 1,343,769.68	\$ 1,695,102.16	\$ 1,294,593	\$ 1,694,963	\$ 1,676,792

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
52218	<u>Mechanical Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 69,050.15	\$ 73,640.63	\$ 76,000	\$ 83,219	\$ 75,000
113	Salaries - Overtime	6,646.72	8,297.82	6,000	7,307	6,000
130	Accrued Benefits	1,291.75	1,043.26	5,861	5,861	5,861
141	OASI Employers Share	5,460.33	6,213.47	6,273	6,886	6,254
142	Employee Health Insurance	23465.57	18,214.88	26,000	17,433	26,300
143	Retirement - ING	2,649.75	2,807.33	3,100	2,543	-
143.001	Retirement - TCRS	2,439.76	2,262.14	2,300	2,259	4,250
144	Employee Dental Insurance	1,318.86	1,425.06	1,600	1,394	1,521
145	Employee Life Insurance	195.24	185.72	200	156	170
146	Worker's Compensation	124.62	-	150	-	150
147	Unemployment Insurance	144.00	144.00	400	144	400
	Total Personnel	\$ 112,786.75	\$ 114,234.31	\$ 127,884	\$ 127,202	\$ 125,906
	<u>Contractual Services</u>					
322	Chemical, Lab & Med supplies	\$ 1,212.00	\$ 4,267.00	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	100	-	-
329	Other Operating Supplies	2,793.86	2,458.85	3,000	2,763	3,000
331	Gas, Oil, Diesel Fuel and Grease	232.12	230.80	500	390	500
	Total Contractual Services	\$ 4,237.98	\$ 6,956.65	\$ 3,600	\$ 3,153	\$ 3,500
	<u>Fixed Charges</u>					
541	Provision for Depreciation	\$ 3,372.54	\$ 2,696.88	\$ 5,100	\$ 5,100	\$ 3,000
	Total Fixed Charges	\$ 3,372.54	\$ 2,696.88	\$ 5,100	\$ 5,100	\$ 3,000
	Total Mechanical Maintenance	\$ 120,397.27	\$ 123,887.84	\$ 136,584	\$ 135,455	\$ 132,406

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Original Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
49100	Debt Service					
630	Bond Interest	\$ 414,664.45	\$ 542,858.73	\$ 414,026	\$ 501,231	\$ 336,720
49200						
650	SRF -Base Loan Interest		-	151,282	-	137,559
664	USDA Loan Interest-Water Tank	-	-	-	-	14,244
665	USDA Loan Interest	26,848.28	39,784.73	39,950	39,185	38,570
49501						
691	Bank Service Charges	1,859.59	1,295.33	3,000	1,571	2,000
	Total Debt Service	\$ 443,372.32	\$ 583,938.79	\$ 608,258	\$ 541,987	\$ 529,093
	Total Expenses	\$ 5,240,783.26	\$ 5,791,618.98	\$ 5,495,322	\$ 5,828,650	\$ 5,806,821
	Revenues Over (Under) Expenses	\$ 5,010,947.85	\$ (496,363.62)	\$ 1,133,508	\$ 849,581	\$ 380,802
	Convert to Cash Basis:					
	Principal Payments	(444,170.05)	(766,492.00)	(792,236)	(792,954)	(819,602)
	Depreciation	1,112,472.67	1,388,171.73	991,631	1,400,631	1,391,000
	Total Conversion to Cash Basis	5,679,250.47	125,316.11	1,332,903	1,457,258	952,200
	Estimated Beginning Net Assets July 1	\$ 14,756,092.38	19,767,040.23	\$ 19,270,677	\$ 19,270,677	20,120,257
	Estimated Ending Net Assets June 30	\$ 19,767,040.23	19,270,676.61	\$ 20,404,185	\$ 20,120,257	\$ 20,501,060

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-1

City of Manchester, Tennessee
WasteWater Treatment Plant
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated Budget	2014-2015 Proposed Budget
<u>Revenue</u>						
33200	WWTP-SRF Loan Funding	\$ -		\$ -	\$ -	\$ -
33300	WWTP-ARRA Loan Funding	-		-	-	-
33400	WWTP-ARRA PR Funding	-		-	-	-
33500	USDA Bond Proceeds	422,284.00		-	-	-
33600	ARRA Principal Forgiveness	-		-	-	-
	Total Revenues	\$ 422,284.00		\$ -	\$ -	\$ -
<u>Expenditures</u>						
43400	ARRA Principal Forgiveness	\$ (175,661.20)			\$ -	\$ -
43500	Miscellaneous -UN	\$ (281.28)			\$ -	-
43600	Interest Expense-Base	\$ 131,599.20			-	-
43650	Interest Expense-ARRA	\$ 26,319.60			-	-
43675	Interest Expense-USDA	\$ 26,811.54			-	-
43700	Transfer to Water & Sewer	\$ 4,808,098.56			-	-
	Total Expenses	\$ 4,816,886.42	-	\$ -	\$ -	\$ -
	Revenues Over (Under) Expenditures	\$ (4,394,602.42)	-	\$ -	\$ -	\$ -
	Estimated Beginning Fund Balance July 1	-	(4,394,602.42)	(4,394,602.42)	(4,394,602.42)	(4,394,602.42)
	Estimated Ending Fund Balance June 30	(4,394,602.42)	(4,394,602.42)	(4,394,602.42)	(4,394,602.42)	(4,394,602.42)

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-2

City of Manchester, Tennessee
Water and Sewer Fund
Future Bond Requirements
For the Fiscal Year Ending June 30, 2015

	<u>2014 REFUNDING</u>			
	\$825,000	\$5,215,000	\$5,620,000	
	Refunding	Fixed Rate	Fixed Rate	Total Bond
	Series 2006	Bonds Series Z-1-A	Bonds Series 2010	Requirements
<u>Principal Requirements</u>				
2014-2015	15,000.00	410,000.00	20,000.00	445,000.00
2015-2016	15,000.00	430,000.00	20,000.00	465,000.00
2016-2017	15,000.00	445,000.00	20,000.00	480,000.00
2017-2018	15,000.00	460,000.00	20,000.00	495,000.00
2018-2019	20,000.00	475,000.00	20,000.00	515,000.00
2019-2020	20,000.00	495,000.00	20,000.00	535,000.00
2020-2021	20,000.00	-	595,000.00	615,000.00
2021-2022	20,000.00	-	615,000.00	635,000.00
2022-2023	20,000.00	-	625,000.00	645,000.00
2023-2024	20,000.00	-	670,000.00	690,000.00
2024-2025	20,000.00	-	685,000.00	705,000.00
2025-2026	25,000.00	-	705,000.00	730,000.00
2026-2027	25,000.00	-	745,000.00	770,000.00
2027-2028	25,000.00	-	785,000.00	810,000.00
2028-2029	25,000.00	-	-	25,000.00
2029-2030	30,000.00	-	-	30,000.00
2030-2031	30,000.00	-	-	30,000.00
2031-2032	30,000.00	-	-	30,000.00
2032-2033	30,000.00	-	-	30,000.00
2033-2034	35,000.00	-	-	35,000.00
2034-2035	35,000.00	-	-	35,000.00
2035-2036	35,000.00	-	-	35,000.00
2036-2037	35,000.00	-	-	35,000.00
2037-2038	40,000.00	-	-	40,000.00
2038-2039	40,000.00	-	-	40,000.00
2039-2040	50,000.00	-	-	50,000.00
Total Principal Requirements	690,000.00	2,715,000.00	5,545,000.00	8,950,000.00
<u>Interest Requirements</u>				
2014-2015	28,520.00	100,200.00	208,000.00	336,720.00
2015-2016	27,920.00	87,900.00	207,600.00	323,420.00
2016-2017	27,320.00	75,000.00	207,125.00	309,445.00
2017-2018	26,738.75	57,200.00	206,600.00	290,538.75
2018-2019	26,077.50	38,800.00	206,050.00	270,927.50
2019-2020	25,312.50	19,800.00	205,450.00	250,562.50
2020-2021	24,537.50	-	204,800.00	229,337.50
2021-2022	23,747.50	-	185,462.50	209,210.00
2022-2023	22,947.50	-	165,475.00	188,422.50
2023-2024	22,147.50	-	143,600.00	165,747.50
2024-2025	21,347.50	-	116,800.00	138,147.50
2025-2026	20,447.50	-	89,400.00	109,847.50
2026-2027	19,447.50	-	61,200.00	80,647.50
2027-2028	18,435.00	-	31,400.00	49,835.00
2028-2029	17,410.00	-	-	17,410.00
2029-2030	16,282.50	-	-	16,282.50
2030-2031	15,052.50	-	-	15,052.50
2031-2032	13,781.25	-	-	13,781.25
2032-2033	12,468.75	-	-	12,468.75

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-2

	<u>2014 REFUNDING</u>			
	\$825,000	\$5,215,000	\$5,620,000	
	Refunding	Fixed Rate	Fixed Rate	Total Bond
	Series 2006	Bonds Series Z-1-A	Bonds Series 2010	Requirements
2033-2034	11,046.88	-	-	11,046.88
2034-2035	9,515.63	-	-	9,515.63
2035-2036	7,984.38	-	-	7,984.38
2036-2037	6,453.13	-	-	6,453.13
2037-2038	4,812.50	-	-	4,812.50
2038-2039	3,062.50	-	-	3,062.50
2039-2040	1,093.75	-	-	1,093.75
Total Interest Requirements	1,278,910.02	5,593,900.00	7,858,962.50	3,071,772.52
Total Debt Requirements	1,968,910.02	8,308,900.00	13,403,962.50	12,021,772.52

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-3

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2015

	38 yrs USDA \$1,348,000 3.25%	20 yrs SRF \$7,500,000 2.16%	Total Payments
<u>Principal Requirements</u>			
2014-2015	20,925.67	324,576.00	345,501.67
2015-2016	21,562.13	331,656.00	353,218.13
2016-2017	22,217.98	338,890.80	361,108.78
2017-2018	22,893.76	346,285.20	369,178.96
2018-2019	23,590.09	353,839.20	377,429.29
2019-2020	24,307.61	361,557.60	385,865.21
2020-2021	25,046.96	369,445.20	394,492.16
2021-2022	25,808.78	377,504.40	403,313.18
2022-2023	26,593.78	385,740.00	412,333.78
2023-2024	27,402.65	394,154.40	421,557.05
2024-2025	28,236.13	402,753.60	430,989.73
2025-2026	29,094.94	411,540.00	440,634.94
2026-2027	29,979.92	420,517.20	450,497.12
2027-2028	30,891.78	429,691.20	460,582.98
2028-2029	31,831.39	439,064.40	470,895.79
2029-2030	32,799.57	448,642.80	481,442.37
2030-2031	33,797.19	381,334.20	415,131.39
2031-2032	34,825.16	-	34,825.16
2032-2033	35,884.40	-	35,884.40
2033-2034	36,975.85	-	36,975.85
2034-2035	38,100.52	-	38,100.52
2035-2036	39,259.38	-	39,259.38
2036-2037	40,453.49	-	40,453.49
2037-2038	41,683.94	-	41,683.94
2038-2039	42,951.77	-	42,951.77
2039-2040	44,258.21	-	44,258.21
2040-2041	45,604.36	-	45,604.36
2041-2042	46,991.46	-	46,991.46
2042-2043	48,420.74	-	48,420.74
2043-2044	49,893.51	-	49,893.51
2044-2045	51,411.07	-	51,411.07
2045-2046	52,974.78	-	52,974.78
2046-2047	54,586.07	-	54,586.07
2047-2048	56,246.35	-	56,246.35
2048-2049	57,957.13	-	57,957.13
2049-2050	19,710.28	-	19,710.28
Total Principal Requirements	1,295,168.80	6,517,192.20	7,812,361.00
<u>Interest Requirements</u>			
2014-2015	38,569.40	137,558.05	176,127.45
2015-2016	38,036.49	130,477.12	168,513.61
2016-2017	37,277.10	123,241.72	160,518.82
2017-2018	36,601.34	115,848.47	152,449.81
2018-2019	35,905.03	108,293.93	144,198.96
2019-2020	35,283.52	100,574.59	135,858.11
2020-2021	34,448.22	92,686.86	127,135.08
2021-2022	33,686.41	84,627.06	118,313.47

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-3

	38 yrs USDA \$1,348,000 3.25%	20 yrs SRF \$7,500,000 2.16%	Total Payments
2022-2023	32,901.43	76,391.44	109,292.87
2023-2024	32,180.02	67,976.14	100,156.16
2024-2025	31,259.12	59,377.28	90,636.40
2025-2026	30,400.30	50,590.81	80,991.11
2026-2027	29,515.37	41,612.67	71,128.04
2027-2028	28,681.37	32,438.68	61,120.05
2028-2029	27,663.95	23,064.58	50,728.53
2029-2030	26,695.77	13,485.94	40,181.71
2030-2031	25,698.17	3,778.56	29,476.73
2031-2032	24,737.23	-	24,737.23
2032-2033	23,611.02	-	23,611.02
2033-2034	22,519.59	-	22,519.59
2034-2035	21,394.97	-	21,394.97
2035-2036	20,290.87	-	20,290.87
2036-2037	19,042.03	-	19,042.03
2037-2038	17,811.61	-	17,811.61
2038-2039	16,543.82	-	16,543.82
2039-2040	15,278.39	-	15,278.39
2040-2041	13,891.28	-	13,891.28
2041-2042	12,504.23	-	12,504.23
2042-2043	11,074.98	-	11,074.98
2043-2044	9,627.71	-	9,627.71
2044-2045	8,084.73	-	8,084.73
2045-2046	6,521.05	-	6,521.05
2046-2047	4,909.80	-	4,909.80
2047-2048	3,257.50	-	3,257.50
2048-2049	1,538.81	-	1,538.81
2049-2050	123.69	-	123.69
Total Interest Requirements	2,155,566.35	8,762,023.92	2,069,590.22
Total Debt Requirements	3,450,735.15	15,279,216.12	9,881,951.22

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule F-4

City of Manchester, Tennessee
Water and Sewer Fund
Water Tank
For the Fiscal Year Ending June 30, 2015

	39 yrs USDA \$943,000 3.25%	Total Payments
\$943,000 - Loan		
<u>Principal Requirements</u>		
2014-2015	29,100.35	29,100.35
2015-2016	29,393.19	29,393.19
2016-2017	30,362.83	30,362.83
2017-2018	31,364.46	31,364.46
2018-2019	32,399.11	32,399.11
2019-2020	33,467.92	33,467.92
2020-2021	34,571.97	34,571.97
2021-2022	35,712.46	35,712.46
2022-2023	36,890.55	36,890.55
2023-2024	38,107.51	38,107.51
2024-2025	39,364.63	39,364.63
2025-2026	40,663.20	40,663.20
2026-2027	42,004.60	42,004.60
2027-2028	18,346.32	18,346.32
Total Principal Requirements	471,749.10	471,749.10
<u>Interest Requirements</u>		
2014-2015	14,243.65	14,243.65
2015-2016	13,950.81	13,950.81
2016-2017	12,981.17	12,981.17
2017-2018	11,979.54	11,979.54
2018-2019	10,944.89	10,944.89
2019-2020	9,876.08	9,876.08
2020-2021	8,772.03	8,772.03
2021-2022	7,631.54	7,631.54
2022-2023	6,453.45	6,453.45
2023-2024	5,236.49	5,236.49
2024-2025	3,979.37	3,979.37
2025-2026	2,680.80	2,680.80
2026-2027	1,339.37	1,339.37
2027-2028	151.71	151.71
Total Interest Requirements	110,220.90	110,220.90
Total Debt Requirements	581,970.00	581,970.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
Revenues and Other Sources						
Local Taxes						
40110	Current Property Taxes	\$ 2,369,977	\$ 2,191,864	\$ 2,300,000	\$ 2,172,896	\$ 2,300,000
40120	Trustee's Collections-Prior Year	83,177	80,104	75,000	66,842	75,000
40130	Cir Clk/Master-Prior Year	35,883	29,358	25,000	33,785	30,000
40140	Interest & Penalty	29,528	26,100	26,000	22,940	25,000
40161	Payments in lieu of taxes-T.V.A.	177	163	150	156	150
40162	Payments-Utilities	4,738	2,216	3,000	2,118	2,000
40163	Payments in lieu of taxes - Other	-	-	500	726	700
40210	Local Option Sales Tax	1,572,412	1,439,687	1,450,000	1,384,001	1,425,000
40275	Mixed Drink Tax	-	-	-	866	-
40350	Telecommunications	456	607	500	879	600
	Total Local Taxes	4,096,348	3,770,099	\$ 3,880,150	\$ 3,685,209	\$ 3,858,450
Licenses and Permits						
41110	Marriage Licenses	\$ 1,008	\$ 1,021	\$ 650	\$ 619	\$ 750
	Total Licenses and Permits	\$ 1,008	\$ 1,021	\$ 650	\$ 619	\$ 750
Charges for Current Services						
43511	Tuition - Regular Day Students	\$ 31,583	\$ 19,103	\$ 25,000	\$ 16,040	\$ 20,000
43570	Receipts from Individual Schools	5,027	5,754	500	5,151	2,000
43581	Community Services - E.S.P.	152,130	135,548	135,000	129,010	130,000
43583	TBI Criminal Background Fee	1,740	-	-	-	-
	Total Charges for Current Services	\$ 190,480	\$ 160,405	\$ 160,500	\$ 150,201	\$ 152,000
Other Local Revenues						
44110	Interest Income	\$ 3,937	\$ 4,289	\$ 3,500	\$ 6,209	\$ 4,500
44120	Lease/Rentals	-	-	300	-	-
44130	Sale of Materials and Supplies	2,293	1,642	-	2,434	-
44146	E-Rate Funding	15,771	8,076	13,000	-	4,500
44170	Miscellaneous Refunds	2,600	1,234	250	342	500
44560	Damages Recovered from Indv.	486	540	-	1,180	500
44570	Cont. & Gifts	5,601	5,900	3,800	5,464	2,500
44590	Other	3,165	2,595	2,500	3,020	-
	Total Other Local Revenues	\$ 33,853	\$ 24,276	\$ 23,350	\$ 18,649	\$ 12,500
State Education Funds						
46511	Basic Education Program	\$ 5,983,000	\$ 6,179,694	\$ 6,225,000	\$ 6,248,000	\$ 6,060,000
46515	Early Childhood Ed. Program	272,247	277,456	277,456	277,456	277,456
46590	Other State Ed. Funds - Safe Schools	6,600	-	7,000	7,600	8,000
46590	Other State Education Funds CSH	81,000	81,000	81,000	81,000	81,000
46590	Other State Education FundsFRC	59,223	59,223	58,000	59,223	58,000
46590	Other State Education Funds-Technolog	-	-	50,000	68,120	-
46590	Other State Education Funds	6,335	9,177	6,300	4,831	-
46595	Student Mgmt. System	3,587	-	-	3,488	3,500
46610	Regular Career Ladder	74,428	74,776	65,000	61,656	55,000
46612	Extended Career Ladder	42,900	27,200	28,500	21,445	18,360

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
46630	Energy Efficient Grant	-	-	-	10,000	-
	Total State Education Funds	\$ 6,529,320	\$ 6,708,526	\$ 6,798,256	\$ 6,842,819	\$ 6,561,316
	<u>Other State Revenues</u>					
46840	Alcoholic Beverage Tax	\$ 1,064	\$ 1,054	\$ 1,000	\$ 1,050	\$ 1,000
	Total Other State Revenues	\$ 1,064	\$ 1,054	\$ 1,000	\$ 1,050	\$ 1,000
	<u>Federal Government</u>					
47131	Vocational Basic Grant	\$ 2,753	\$ -	\$ -	\$ -	\$ -
47143	Special Ed. - Excess Cost Funds	-	52,884	40,000	37,443	35,000
47145	Special Ed.P/S-Excess Cost Funds	-	-	-	45,294	40,000
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-
47990	TAP Grant	-	-	-	491,500	500,000
	Total Federal Government	\$ 2,753	\$ 52,884	\$ 40,000	\$ 574,237	\$ 575,000
	Total Revenues	\$ 10,854,826	\$ 10,718,265	\$ 10,903,906	\$ 11,272,784	\$ 11,161,016
	<u>Other Sources</u>					
49700	Insurance Recovery	\$ 4,645	\$ 6,990	\$ -	\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	1,194	-	2,000	-	-
49810	City General Fund Transfers	1,678,467	1,678,467	1,678,467	1,678,467	1,678,467
	Request for Liquor by Drink Tax from City	-	-	-	-	-
	Total Other Sources	\$ 1,684,306	\$ 1,685,457	\$ 1,680,467	\$ 1,678,467	\$ 1,678,467
	Total Revenues and Other Sources	\$ 12,539,132	\$ 12,403,722	\$ 12,584,373	\$ 12,951,251	\$ 12,839,483
30000	Fund Equity					
34355	Reserved for BEP	\$ -	\$ -	\$ -	\$ 97,792	\$ 204,187
34555	Restricted for Education-ESP	61,412	67,560	63,027	63,728	69,668
34555	Restricted for Education-WCAR	2,612	3,566	4,990	9,081	5,041
39000	Unassigned	3,567,283	3,912,086	3,145,419	3,147,749	2,183,950
	Total Fund Equity	\$ 3,631,307	\$ 3,983,212	\$ 3,213,436	\$ 3,318,350	\$ 2,462,846
	TOTAL AVAILABLE FUNDS	\$ 16,170,439	\$ 16,386,934	\$ 15,797,809	\$ 16,269,601	\$ 15,302,329

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

								2014-2015
Account		2011-2012	2012-2013	2013-2014	2013-2014			Budget
Number	Account Description	Audited	Audited	Budget	Estimated			Request
	<u>Expenditures and Other Uses</u>							
71000	<u>Instructional Expenditures</u>							
71100	<u>Regular Instruction Program</u>							
116	Teachers	\$ 4,033,800	\$ 4,211,427	\$ 4,348,000	\$ 4,095,119	\$		4,104,000
116	Teachers-TAP Performance	-	-	-	-			175,500
116	Teachers-AugN Mentor Aug	-	-	-	27,000			27,000
116	Teachers-AugS Master Aug	-	-	-	45,000			45,000
116	Teachers-TAPS Master Sal	-	-	-	252,015			266,000
117	Career Ladder Program	39,299	38,216	41,000	29,545			27,000
127	Extended Career Ladder	22,800	14,400	22,000	10,533			7,880
162	Clerical Personnel	100,796	105,185	107,509	107,975			108,180
163	Educational Assistants	199,721	228,293	251,314	219,822			245,000
188	Bonus Payments	-	-	-	-			-
189	Other Salaries-Sick	13,661	19,875	-	9,447			-
195	Certified Substitute Teachers	54,192	34,387	50,000	53,113			45,000
198	Non-Cert. Substitute Teachers	84,990	95,383	85,000	88,530			90,000
201	Social Security	266,323	277,082	304,310	271,619			288,000
202	Social Security-TAP	-	-	-	19,390			32,804
204	State Retirement	369,979	374,246	416,325	368,055			420,000
205	State Retirement TAP	-	-	-	28,630			48,000
203	Life Insurance	3,394	3,434	3,750	3,500			3,450
204	Life Insurance TAP	-	-	-	162			180
207	Medical Insurance	656,131	759,793	845,000	793,000			825,000
208	Medical Insurance TAP	-	-	-	35,075			36,000
208	Dental Insurance	37,694	40,620	42,000	40,675			42,000
209	Dental Insurance TAP	-	-	-	2,000			2,000
210	Unemployment Compensation	9,403	9,445	10,500	9,700			11,000
211	Unemployment Compensation TAP	-	-	-	1,000			360
211	Local Retirement	10,747	11,399	12,371	11,800			16,000
212	Empl. Medicare Liability	63,144	65,309	71,008	63,650			68,500
213	Empl. Medicare Liability TAP	-	-	-	4,550			5,000
299	Other Fringe Benefits	42,927	41,641	43,000	42,500			42,500
300	Other Fringe Benefits TAP	-	-	-	2,200			2,500
336	Maintenance/repair of Equipment	72,732	40,591	52,500	71,760			2,500
336	Maintenance/repair of Equipment-DPP	-	-	-	1,010			3,000
399	Other Contracted Services	82,423	63,694	155,000	126,500			140,000
399	Other Contracted Services-DPP	-	-	-	37,298			15,000
399	Other Contracted Services-RTI	-	-	-	24,307			59,250
429	Instructional Supplies	70,083	75,803	80,000	72,000			75,000
429	Instructional Supplies-RTI	-	-	-	170			500
449	Textbooks	121,985	84,764	115,000	154,500			100,000
449	Textbooks-RTI	-	-	-	500			250
499	Other Supplies/Materials	7,920	6,719	7,500	7,505			7,500
499	Other Supplies/Materials-DPP	-	-	-	1,605			1,500
499	Other Supplies/Materials-TAP	-	-	-	2,100			-
599	Other Charges	413	814	1,000	775			500
722	Instructional Equipment	14,998	21,205	20,000	34,200			18,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

								2014-2015
Account		2011-2012	2012-2013	2013-2014	2013-2014			Budget
Number	Account Description	Audited	Audited	Budget	Estimated			Request
722	Instructional Equipment SpEd IPAD Minis	-	-	-	-			7,980
722	Instructional Equipment-DPP	-	-	-	46,345			60,000
722	Instructional Equipment-RTI	-	-	-	8,229			-
722	Instructional Equipment--TAP	-	-	80,000	6,287			-
	Total Regular Instruction Program	\$ 6,379,555	\$ 6,623,725	\$ 7,164,087	\$ 7,230,696			\$ 7,475,334
71150	<u>Alternative Instruction Program</u>							
116	Teachers	\$ 41,506	\$ 41,408	\$ 42,361	\$ 42,957	\$		43,193
201	Social Security	2,350	2,467	2,627	2,664			2,678
204	State Retirement	3,756	3,677	3,984	3,824			4,060
206	Life Insurance	36	36	-	36			-
207	Medical Insurance	7,932	7,499	8,300	6,732			6,750
208	Dental Insurance	413	-	200	-			200
210	Unemployment Compensation	72	144	72	72			72
212	Employer Medicare	550	577	605	624			627
299	Other Fringe Benefits	500	500	500	500			500
	Total Alternative Instruction Program	\$ 57,115	\$ 56,308	\$ 58,649	\$ 57,409	\$		58,080
71200	<u>Special Education Program</u>							
116	Teachers	\$ 597,950	\$ 597,638	\$ 588,700	\$ 614,725	\$		646,000
117	Career Ladder Program	7,500	7,100	7,500	6,000			6,000
127	Career Ladder - Ext. Contracts	3,000	-	3,000	350			350
128	Homebound Teachers	-	-	-	-			-
163	Educational Assistants	148,804	159,647	162,558	170,378			168,123
171	Speech Pathologist	88,873	92,561	142,374	136,023			136,384
188	Bonus Payments	-	-	-	-			-
189	Other Salaries	28,177	29,363	30,292	30,292			30,781
189	Other Salaries-Sick	1,548	-	-	-			-
195	Certified Substitute Teachers	-	-	2,000	-			-
201	Social Security	51,411	50,694	57,890	55,900			62,100
204	State Retirement	65,883	62,161	75,656	70,500			73,500
206	Life Insurance	816	798	825	865			900
207	Medical Insurance	202,001	194,662	221,000	210,000			226,500
208	Dental Insurance	9,012	9,394	9,400	10,470			9,500
210	Unemployment Compensation	2,290	2,276	2,200	2,600			2,304
211	Local Retirement	6,041	6,069	7,099	6,200			6,500
212	Employer Medicare Liability	12,024	12,145	13,587	13,100			14,500
299	Other Fringe Benefits	7,600	7,450	8,000	7,800			8,500
336	Maintenance & Repair of Equip.	-	-	-	109			-
399	Other Contracted Services	45,691	59,934	55,000	48,221			50,000
429	Instructional Supplies	-	47	3,000	5,220			25,000
449	Textbooks	-	387	200	-			200
499	Other Supplies/Materials	-	-	500	555			500
599	Other Charges	-	-	500	15			500
725	Special Ed. Equipment	23,000	-	1,000	1,625			1,000
	Total Special Education Program	\$ 1,301,621	\$ 1,292,326	\$ 1,392,281	\$ 1,390,948	\$		1,469,142

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
71300	<u>Vocational Education Program</u>					
116	Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	625	-	-	-	-
730	Instructional Equipment	2,128	-	-	-	-
	Total Vocational Education Program	\$ 2,753	\$ -	\$ -	\$ -	\$ -
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ 15,500	\$ 15,500	\$ 16,500	\$ 16,970	\$ 17,000
599	Other Charges	3,932	1,935	4,200	4,255	4,500
	Total Student Body Education Program	\$ 19,432	\$ 17,435	\$ 20,700	\$ 21,225	\$ 21,500
	Total Instructional Expenditures	\$ 7,760,476	\$ 7,989,794	\$ 8,635,717	\$ 8,700,278	\$ 9,024,056
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 42,943	\$ 66,000	\$ 69,834	\$ 72,911	\$ 73,582
117	Career Ladder Program	-	-	-	-	-
121	Data Processing Personnel	21,472	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	-	-	27,500	2,625	-
201	Social Security	3,683	3,864	6,000	4,277	4,800
204	State Retirement	5,830	5,861	6,274	6,370	6,916
206	Life Insurance	36	36	40	36	40
207	Medical Insurance	9,852	9,071	9,950	8,100	10,880
208	Dental Insurance	406	427	450	433	555
210	Unemployment Compensation	72	72	72	72	72
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	861	904	1,415	1,025	1,090
299	Other Fringe Benefits	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	2,191	139	1,500	900	2,500
399	Contracted Services	3,587	4,221	4,500	4,015	4,500
499	Other Supplies/Materials	100	-	200	200	200
524	In-service Staff Dev.	570	335	600	800	3,500
599	Other Charges	4,188	3,546	1,500	1,500	850
701	Equipment for Administration	-	-	-	-	3,500
	Total Attendance	\$ 96,291	\$ 94,976	\$ 130,335	\$ 103,764	\$ 113,485
72120	<u>Health Services</u>					
131	Medical Personnel	\$ 48,960	\$ 50,926	\$ 52,286	\$ 61,550	\$ 88,296
131	Medical Personnel CSH	29,648	30,880	31,841	31,841	34,786
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments-CSH	-	-	-	-	-
189	Other Salaries-Sick	1,610	1,578	-	2,700	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Budget	Estimated	Budget Request
201	Social Security	3,036	3,157	3,243	3,900	5,474
201	Social Security CSH	1,476	1,529	1,971	1,571	2,157
204	State Retirement CSH	1,998	1,621	1,792	1,672	1,965
206	Life Insurance	36	36	36	36	36
206	Life Insurance CSH	36	36	36	36	36
207	Medical Insurance	5,747	6,097	6,700	6,650	7,025
207	Medical Insurance CSH	10,287	10,997	11,975	11,750	12,700
208	Dental Insurance	410	430	430	438	450
208	Dental Insurance CSH	410	430	430	438	450
210	Unemployment	150	146	144	215	144
210	Unemployment CSH	72	72	72	72	72
211	Local Retirement	2,402	2,503	2,679	2,600	2,750
212	Employer Medicare	710	738	771	893	1,096
212	Employer Medicare CSH	345	358	461	381	505
399	Other Contracted Svcs. - CSH (Dietician)	3,000	-	-	-	-
499	Other Supplies & Materials	3,097	3,795	3,000	2,100	2,500
499	Other Supplies & Materials CSH	-	1,723	-	-	-
524	In-service Staff Dev.	-	-	250	325	500
599	Other Charges	715	-	250	185	300
	Total Health Services	\$ 114,145	\$ 117,052	\$ 118,367	\$ 129,353	\$ 161,242
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,200
123	Guidance Personnel	104,056	106,657	130,271	132,496	162,300
127	Extended Career Ladder	5,600	4,000	5,500	3,000	3,000
138	Pupil Personnel	-	-	-	68,605	-
188	Bonus Payments	-	-	-	-	-
201	Social Security	6,676	6,717	6,960	12,190	10,633
204	State Retirement	7,393	7,272	9,800	15,700	16,200
206	Life Insurance	36	36	72	108	96
207	Medical Insurance	8,206	8,715	20,000	26,215	26,000
208	Dental Insurance	410	430	425	1,280	1,170
210	Unemployment Compensation	216	216	216	290	216
212	Employer Medicare Liability	1,561	1,571	2,027	2,850	2,500
299	Other Fringe Benefits	1,500	1,500	1,500	2,000	1,500
322	Evaluation and Testing	-	364	1,250	-	1,250
355	Travel	104	922	1,200	285	1,000
399	Other Contracted Services	-	-	50,000	-	-
499	Other Supplies & Materials	-	-	200	-	200
599	Other Charges	-	-	200	200	200
	Total Other Student Support	\$ 139,758	\$ 142,400	\$ 233,621	\$ 270,219	\$ 231,465
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ 131,833	\$ 131,013	\$ 133,980	\$ 210,850	\$ 140,125
105	Supervisor/Director - VPK	7,195	7,377	7,488	7,197	7,197
105	Supervisor/Director - CSH	35,997	39,171	40,897	41,510	44,796
117	Career Ladder Program	2,500	2,500	3,000	1,600	3,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

						2014-2015
Account		2011-2012	2012-2013	2013-2014	2013-2014	Budget
Number	Account Description	Audited	Audited	Budget	Estimated	Request
127	Extended Career Ladder Program	1,400	4,900	-	4,000	4,000
129	Librarians	142,218	147,480	151,322	152,400	153,000
138	Inst. Computer Personnel	31,717	32,510	39,597	39,597	-
162	Clerical Personnel - CSH	2,178	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	43	-	-	-
201	Social Security	16,450	16,825	20,761	21,572	21,750
201	Social Security - CSH	2,367	2,395	2,557	2,392	2,778
204	State Retirement	24,776	24,948	27,254	32,195	28,225
204	State Retirement - CSH	2,426	2,028	2,100	2,160	2,550
206	Life Insurance	178	178	150	215	175
206	Life Insurance CSH	36	36	36	36	38
207	Medical Insurance	28,933	34,074	35,000	48,010	45,000
207	Medical Insurance - CSH	5,627	469	-	8,600	9,200
207	Medical Insurance-Retirees	-	-	-	-	51,500
208	Dental Insurance	2,020	2,122	2,150	2,700	2,250
208	Dental Insurance - CSH	410	35	-	-	450
210	Unemployment Compensation	428	395	432	465	432
210	Unemployment Compensation - CSH	89	144	72	72	72
212	Employer Medicare Liability	4,314	4,414	4,838	5,630	5,100
212	Employer Medicare Liability - CSH	553	560	585	560	650
299	Other Fringe Benefits	2,972	2,973	3,000	3,500	3,000
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	500	-	500
355	Travel	3,655	2,651	3,600	2,550	3,000
355	Travel - Safe Schools Grant	-	-	-	-	-
355	Travel - CSH	1,250	1,644	1,500	1,780	1,500
399	Other Contracted Services	7,755	-	8,500	1,650	2,000
432	Library Books/Media	9,270	8,822	9,000	9,075	9,000
499	Other Supplies & Materials	-	2,026	2,000	1,050	1,500
499	Other Supplies & Materials - CSH	549	1,308	6,000	840	3,000
499	Other Supplies & Materials - SAFES	-	64	300	718	-
524	In-service/Staff Development	8,512	11,676	18,000	12,400	16,500
524	In-service/Staff Development-SAFES	4,829	4,059	500	-	-
524	In-service/Staff Development-TAP	-	-	-	68,350	25,000
599	Other Charges	242	65	200	360	200
701	Adm. Equip. CSH	-	889	-	8,985	-
790	Other Equipment	837	-	750	2,080	4,000
Total Regular Instruction Program		\$ 483,516	\$ 489,794	\$ 526,069	\$ 695,099	\$ 591,488
72220	<u>Special Education Program</u>					
105	Supervisor/Director	\$ 64,760	\$ 66,377	\$ 67,384	\$ 64,769	\$ 64,769
117	Career Ladder Program	5,000	5,000	4,000	5,000	5,000
124	Psychological Personnel	48,056	50,122	51,804	51,804	52,668
135	Assessment Personnel	58,335	59,793	60,690	60,690	60,690

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Budget	Estimated	Budget Request
162	Clerical Personnel	24,475	25,087	25,732	25,732	25,732
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	1,899	1,048	-	1,975	-
201	Social Security	12,036	12,358	13,037	12,275	13,050
204	State Retirement	16,444	16,607	18,330	17,000	18,250
206	Life Insurance	110	128	130	130	125
207	Medical Insurance	28,663	25,925	29,500	33,800	29,750
208	Dental Insurance	1,248	1,524	1,330	1,476	1,250
210	Unemployment Compensation	253	251	260	260	288
211	Local Retirement	1,570	1,756	1,750	1,850	1,825
212	Employer Medicare Liability	2,815	2,890	2,999	2,900	3,050
299	Other Fringe Benefits	1,528	1,527	1,500	1,500	1,500
307	Communication	3,414	3,373	3,350	2,535	2,650
336	Maintenance/repair of Equipment	-	-	250	-	250
355	Travel	1,412	39	2,000	6,600	5,000
399	Other Contracted Services	-	362	250	740	250
499	Other Supplies & Materials	-	-	200	150	200
524	In-service/Staff Development	329	-	2,000	4,500	5,000
599	Other Charges	303	-	250	250	-
725	Special Ed. Equipment	140	-	1,000	1,000	1,000
	Total Special Education Program	\$ 272,790	\$ 274,167	\$ 287,746	\$ 296,936	\$ 292,297
72230	<u>Vocational Education</u>					
355	Travel	\$ -	\$ -	\$ -	\$ -	\$ -
524	In Service Development	-	-	-	-	-
	Total Vocational Education	\$ -	\$ -	\$ -	\$ -	\$ -
72310	<u>Board of Education</u>					
118	Secretary to Board	\$ 1,312	\$ 1,385	\$ 1,385	\$ 1,385	\$ 1,385
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	80	85	86	86	86
206	Life Insurance	1	1	-	-	-
207	Medical Insurance	47,269	43,486	47,700	40,500	-
208	Dental Insurance	11	12	12	12	12
210	Unemployment Compensation	2	2	-	-	-
211	Local Retirement	92	97	97	97	98
212	Employer Medicare Liability	19	20	20	20	20
302	Advertising	56	151	165	165	-
305	Audit Services	13,197	15,166	15,350	16,625	16,000
308	Consultants	-	8,000	-	-	-
320	Dues and Membership	5,819	6,689	6,500	8,700	8,500
321	Engineering Services	116	-	150	-	-
331	Legal Services	10,875	21,838	5,000	13,750	35,500
332	Legal Notice Recording Fees	39	31	100	150	100
349	Printing, Stationery and Forms	-	-	100	-	-
351	Bd. of Ed. Rental Payments	6,000	6,300	6,600	8,400	48,000
355	Travel	18,787	20,534	15,000	11,800	13,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

						2014-2015
Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	Budget Request
451	Uniforms	212	26	200	60	200
506	Liability Insurance	13,786	15,173	17,500	16,000	16,500
508	Premiums on Surety Bonds	706	818	800	811	850
510	Trustee's Commission	65,798	61,218	62,000	61,800	62,000
513	Worker's Compensation	49,288	56,290	56,300	67,870	68,500
524	In-service Staff Development	11,545	13,481	11,500	12,525	12,000
533	Criminal Investigation Fees	1,740	162	480	-	360
534	Refund to Applicants-Investigation Fees	780	-	360	210	200
599	Other Charges	3,388	5,862	5,000	5,820	5,000
701	Admin Equipment	-	-	-	1,050	-
	Total Board of Education	\$ 250,918	\$ 276,827	\$ 252,405	\$ 267,836	\$ 288,811
72320	<u>Office of the Superintendent</u>					
101	Director of Schools	\$ 87,479	\$ 89,641	\$ 115,000	\$ 115,000	\$ 115,000
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161	Secretary	36,533	37,407	37,967	37,969	50,675
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	5,215	3,715	-	4,190	-
201	Social Security	8,335	8,560	9,600	11,176	11,500
204	State Retirement	8,917	8,963	10,250	11,877	12,000
206	Life Insurance	71	71	72	72	72
207	Medical Insurance	11,398	11,904	25,000	28,420	34,000
208	Dental Insurance	802	842	860	863	900
210	Unemployment Compensation	142	142	144	215	144
211	Local Retirement	2,559	3,491	3,500	3,546	3,550
212	Employer Medicare Liability	1,950	2,002	2,325	2,615	2,700
299	Other Fringe Benefits	14,153	14,390	5,000	4,950	500
307	Communication	11,070	9,438	11,000	7,255	7,000
320	Dues and Membership	1,646	1,871	5,000	5,837	6,500
336	Maintenance/Repairs to Equipment	-	-	250	-	250
348	Postal Charges	4,981	3,436	3,600	3,567	3,750
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	6,519	6,182	5,000	3,684	5,000
399	Other Contracted Services	4,380	7,446	6,500	6,809	7,000
435	Office Supplies	7,710	8,501	8,000	8,047	8,000
524	In-service Staff Development	340	1,005	1,000	1,133	1,000
599	Other Charges	1,480	599	500	500	50
701	Administration Equipment	499	600	700	1,768	1,000
	Total Office of the Superintendent	217,179	221,206	252,268	260,493	271,591
72410	<u>Office of the Principal</u>					
104	Principals	\$ 231,563	\$ 236,945	\$ 240,555	\$ 227,744	\$ 220,348
104	Principals-TAP Performance	-	-	-	-	12,000
117	Career Ladder Program	6,000	6,000	6,090	5,000	6,000
127	Extended Career Ladder	4,000	4,000	4,060	520	520
139	Assistant Principal	160,743	167,009	170,520	169,320	170,900
139	Assistant Principal-TAP Performance	-	-	-	-	7,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
161	Secretaries	95,823	100,996	104,139	104,863	106,706
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	4,634	-	-	-	-
201	Social Security	29,415	30,217	32,777	29,770	32,100
201	Social Security-TAP	-	-	-	-	1,210
204	State Retirement	38,679	38,201	42,290	38,000	48,641
204	State Retirement-TAP	-	-	-	-	1,833
206	Life Insurance	325	325	350	350	350
207	Medical Insurance	72,983	77,258	84,500	84,670	91,500
208	Dental Insurance	3,689	3,863	3,500	3,930	3,850
210	Unemployment Compensation	660	649	675	796	648
211	Local Retirement	4,584	4,823	4,765	5,000	5,200
212	Employer Medicare Liability	6,879	7,067	7,859	6,970	7,510
212	Employer Medicare Liability-TAP	-	-	-	-	283
299	Other Fringe Benefits	3,023	3,008	3,000	2,535	3,000
307	Communication	15,437	13,299	14,500	11,531	9,750
317	Data Processing Services	2,950	3,404	3,750	3,145	4,000
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	621	586	1,000	330	600
355	Travel	4,332	3,207	3,500	3,000	3,500
399	Other Contracted Services	780	1,136	750	600	750
435	Office Supplies	4,640	4,095	3,000	1,605	2,000
499	Other Supplies & Materials	136	-	-	-	-
524	In-service/Staff Development	1,180	1,460	1,500	815	1,500
599	Other Charges	-	-	150	25	150
701	Administration Equipment	1,974	3,401	750	1,000	1,000
	Total Office of the Principal	\$ 695,050	\$ 710,949	\$ 733,980	\$ 701,519	\$ 743,349
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 57,477	\$ 58,914	\$ 59,798	\$ 59,798	\$ 59,798
122	Purchasing Personnel	48,456	51,051	54,765	54,765	54,765
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	88,165	119,867	104,038	103,600	106,455
189	Other Salaries-Sick	11,249	-	-	7,847	-
201	Social Security	11,500	12,513	13,646	13,701	13,750
204	State Retirement	5,987	5,486	7,240	5,750	7,250
206	Life Insurance	144	160	150	160	150
207	Medical Insurance	21,607	26,548	31,000	30,000	32,000
208	Dental Insurance	1,626	1,898	2,050	1,950	2,050
210	Unemployment Compensation	288	333	400	350	360
211	Local Retirement	7,605	8,248	8,410	8,550	8,550
212	Employer Medicare Liability	2,691	2,926	3,198	3,250	3,225
299	Other Fringe Benefits	1,317	1,316	1,350	1,000	700
317	Data Processing Services	7,723	8,782	9,150	8,335	9,750
320	Dues and Membership	-	180	200	150	200
336	Maintenance/repair of Equipment	-	-	250	-	200

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

								2014-2015
Account		2011-2012	2012-2013	2013-2014	2013-2014			Budget
Number	Account Description	Audited	Audited	Budget	Estimated			Request
355	Travel	3,451	5,824	4,500	5,850			4,500
399	Other Contracted Services	-	-	250	-			-
411	Data Processing Supplies	1,477	-	1,000	2,725			1,000
499	Other Materials & Supplies	815	606	500	550			600
524	In-service/Staff Development	1,520	1,886	2,000	1,775			2,000
599	Other Charges	438	564	600	75			450
701	Administration Equipment	2,396	1,855	1,000	-			750
	Total Fiscal Services	\$ 275,932	\$ 308,957	\$ 305,495	\$ 310,181			\$ 308,503
72610	Operation of Plant							
166	Custodial Personnel	\$ 226,249	\$ 223,898	\$ 235,988	\$ 234,500			\$ 242,646
188	Bonus Payments	-	-	-	-			-
189	Other Salaries-Sick	3,508	7,683	-	4,822			-
201	Social Security	13,189	13,064	14,631	13,825			15,050
204	State Retirement	7,238	5,724	6,600	6,200			6,700
206	Life Insurance	281	283	285	285			290
207	Medical Insurance	59,066	60,031	66,500	60,800			64,500
208	Dental Insurance	3,170	3,361	3,350	3,500			3,400
210	Unemployment Compensation	701	648	625	346			625
211	Local Retirement	6,148	6,082	7,820	6,200			6,250
212	Employer Medicare	3,084	3,055	3,425	3,250			3,520
329	Laundry Service/Uniforms	8,920	8,417	10,500	9,800			12,800
336	Maintenance/repair of Equipment	442	379	500	500			500
359	Disposal Fee	17,390	19,408	18,000	20,000			19,500
399	Contracted Services	-	-	500	-			-
410	Custodial Supplies	31,440	32,622	32,000	28,000			32,000
415	Electricity	311,604	330,733	350,000	334,000			355,000
434	Natural Gas	14,990	14,101	18,000	19,200			28,000
451	Uniforms	1,966	2,176	2,250	1,875			2,000
454	Water/Sewer	24,739	22,471	23,000	24,000			26,500
499	Other Supplies and Materials	792	557	750	300			750
501	Boiler Insurance	2,262	2,275	2,275	2,600			2,650
502	Building and Contents Insurance	41,273	44,812	46,500	47,415			48,500
599	Other Charges	10,510	10,782	12,500	10,650			21,500
720	Plant Operation Equipment	425	5,351	3,500	-			3,500
	Total Operation of Plant	\$ 789,387	\$ 817,913	\$ 859,499	\$ 832,068			\$ 896,181

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 175,526	\$ 178,381	\$ 184,730	\$ 175,305	\$ 178,000
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	2,969	3,215	-	3,483	-
201	Social Security	9,969	10,243	11,420	9,800	10,450
204	State Retirement	11,830	9,649	10,625	9,250	10,000
206	Life Insurance	144	144	302	160	302
207	Medical Insurance	36,125	37,867	42,000	41,000	43,000
208	Dental Insurance	1,626	1,707	1,750	1,750	1,750
210	Unemployment Compensation	285	282	375	300	288
212	Employer Medicare Liability	2,332	2,396	2,715	2,350	2,450
307	Communication	3,029	2,170	2,250	1,625	1,850
335	Maintenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	106,501	98,143	95,000	124,000	75,000
335	Maintenance & Repairs/Buildings HVAC	-	-	-	-	50,000
336	Maintenance & Repairs/ Equipment	10,463	28,129	15,000	11,500	12,500
336	Maintenance & Repairs/ Equip. SAFES	209	-	5,000	-	-
338	Maintenance & Repairs/Vehicles	4,906	1,929	5,000	4,800	5,000
355	Travel	1,596	2,348	3,000	1,500	2,000
399	Other Contracted Services	1,226	1,064	-	1,064	1,075
425	Gasoline	4,544	5,452	5,500	4,850	5,000
426	Construction Materials	4,676	4,604	3,500	5,600	5,000
451	Uniforms	1,339	1,476	1,500	1,400	1,350
499	Other Supplies and Materials	9,772	8,216	10,000	6,505	6,000
511	Vehicle Insurance	1,900	2,163	2,300	4,500	4,500
524	In-service Staff Development	1,010	234	600	400	600
599	Other Charges	1,452	2,519	1,500	1,350	1,500
717	Maintenance Equipment	2,749	3,000	6,000	6,800	5,000
717	SAFES Equipment	3,100	666	2,500	2,500	-
	Total Maintenance of Plant	\$ 399,278	\$ 405,997	\$ 412,567	\$ 421,792	\$ 422,615
72710	<u>Transportation</u>					
146	Bus Drivers	\$ 4,393	\$ 9,436	\$ 6,200	\$ 6,200	\$ 7,440
201	Social Security	272	374	385	385	460
204	State Retirement	296	317	435	435	420
207	Health Insurance	-	-	1,300	1,300	1,300
208	Dental Insurance	-	-	85	85	-
210	Unemployment Compensation	3	6	-	-	-
212	Employer Medicare Liability	64	87	90	90	-
338	Maintenance/repair of Vehicles	8,914	7,296	10,000	6,000	7,500
399	Other Contracted Services	1,138	1,001	1,300	1,002	1,200
412	Diesel Fuel	8,138	8,931	8,250	7,500	7,500
499	Other Supplies	-	115	-	-	-
511	Vehicle Insurance	10,824	11,673	12,000	10,112	11,000
599	Other Charges	572	762	750	510	750
	Total Transportation	\$ 34,614	\$ 39,998	\$ 40,795	\$ 33,619	\$ 37,570

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
72810	<u>Central and Other</u>					
105	Director of Technology	\$ -	\$ -	\$ -	\$ -	70,675
189	Other Salaries/Wages	71,066	77,221	76,506	76,506	77,791
189	Other Salaries-Sick	3,006	-	-	3,437	-
201	Social Security	4,346	4,532	4,745	4,700	9,210
204	State Retirement	2,166	1,762	2,040	1,825	9,000
206	Life Insurance	72	72	74	72	108
207	Medical Insurance	11,913	12,371	13,500	13,500	21,000
208	Dental Insurance	813	854	850	875	900
210	Unemployment	144	144	144	144	216
211	Local Retirement	2,725	2,837	2,985	2,985	3,000
212	Employer Medicare	1,016	1,060	1,111	1,100	2,155
307	Communication	2,584	1,858	2,000	850	1,500
336	Maint/Repair Tech Equipment	-	-	-	-	50,000
355	Travel	-	-	500	-	1,000
399	Other Contracted Services	1,226	1,064	1,200	1,075	1,200
451	Uniforms	400	420	425	550	500
499	Other Supplies/Materials	21	223	250	-	500
524	In-service Staff Development	-	-	1,500	-	-
599	Other Charges	197	15	-	-	-
722	Tech Equipment	-	-	-	-	25,000
	Total Central and Other	\$ 101,695	\$ 104,433	\$ 107,830	\$ 107,619	\$ 273,755
	Total Support Services Expenditures	\$ 3,870,553	\$ 4,004,669	\$ 4,260,977	\$ 4,430,498	\$ 4,632,352
73100	<u>Food Service</u>					
189	Other Salaries-Sick	\$ 6,985	\$ 3,519	\$ -	\$ 5,076	\$ -
	Total Food Service	\$ 6,985	\$ 3,519	\$ -	\$ 5,076	\$ -
73300	<u>Community Services</u>					
187	ESP Temp/Part Time Personnel	\$ 87,693	\$ 88,995	\$ 93,380	\$ 79,736	\$ 84,800
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-
189	ESP Other Salaries & Wages	23,627	24,342	24,705	24,705	12,050
189	FRC Other Salaries & Wages	21,922	24,035	23,580	26,080	26,191
189	FRC2 Other Salaries & Wages	21,922	8,213	7,171	7,720	7,206
201	ESP Social Security	6,902	7,027	7,308	4,944	7,000
201	FRC Social Security	1,025	1,118	1,462	1,220	1,605
201	FRC2 Social Security	1,359	509	445	480	450
204	ESP -State Retirement	-	-	-	-	-
206	FRC Life Insurance	36	36	37	37	37
206	FRC2 Life Insurance	36	6	37	-	37
207	FRC Medical Insurance	9,852	10,244	11,400	11,430	13,000
207	FRC2 Medical Insurance	4,295	494	-	-	-
208	FRC Dental Insurance	407	427	425	425	450

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Budget	Estimated	Budget Request
208	FRC2 Dental Insurance	407	69	-	438	-
210	ESP Unemployment Compensation	560	604	-	618	-
210	FRC Unemployment Compensation	72	72	72	72	72
210	FRC2 Unemployment Compensation	72	35	72	62	72
211	ESP Local Retirement	1,200	-	-	-	-
211	FRC Local Retirement	1,534	1,822	1,874	1,874	1,800
211	FRC2 Local Retirement	1,534	267	-	-	-
212	ESP Employer Medicare Liability	1,612	1,643	1,715	1,715	1,650
212	FRC Employer Medicare Liability	240	261	345	285	375
212	FRC2 Employer Medicare Liability	318	119	100	112	105
307	ESP Communications	1,037	794	1,000	200	100
307	FRC Communications	661	740	700	125	-
307	FRC2 Communications	661	626	700	125	-
336	ESP Maintenance of Equipment	-	-	500	60	500
355	ESP Travel	-	-	250	250	250
355	FRC Travel	761	562	400	918	450
355	FRC2 Travel	254	462	150	100	250
399	ESP Other Contracted Services	-	-	-	-	-
422	ESP Food Supplies	16,805	10,638	13,000	4,500	10,000
499	ESP Other Supplies/Materials	4,427	3,615	3,500	2,900	3,500
499	FRC Other Supplies/Materials	4,707	5,280	8,500	9,511	7,500
499	FRC2 Other Supplies/Materials	4,655	10,652	6,200	5,650	5,000
499	WCAR Other Supplies/Materials	4,647	1,340	5,000	6,004	3,500
524	ESP In-service	336	-	350	-	350
524	FRC1 Inservice	-	-	-	-	-
524	FRC2 Inservice	-	-	-	-	-
599	ESP Other Charges	2,133	1,564	1,500	5,500	1,500
790	ESP Other Equipment	-	158	1,000	-	1,000
790	FRC Other Equipment	-	-	500	-	-
Total Community Services		\$ 227,709	\$ 206,769	\$ 217,378	\$ 197,796	\$ 190,800

73400 Early Childhood Education

116	Teachers	\$ 117,798	\$ 129,688	\$ 139,773	\$ 124,588	\$ 137,000
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-
116	Teachers-WES 2	-	-	-	-	-
163	Ed. Assistants	43,875	45,502	47,553	45,365	48,759
163	Ed. Assistants-CSES	-	-	-	-	-
163	Ed. Assistants-WES 1	-	-	-	-	-
163	Ed. Assistants-WES 2	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Soc. Security	9,299	10,128	11,615	9,437	11,600
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-
201	Soc. Security-WES 2	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

						2014-2015
Account		2011-2012	2012-2013	2013-2014	2013-2014	Budget
Number	Account Description	Audited	Audited	Budget	Estimated	Request
204	State Retirement	13,258	13,627	14,465	13,297	15,600
204	State Retirement-CSES	-	-	-	-	-
204	State Retirement-WES 1	-	-	-	-	-
204	State Retirement-WES 2	-	-	-	-	-
206	Life Insurance	216	216	216	216	216
206	Life Insurance-CSES	-	-	-	-	-
206	Life Insurance-WES 1	-	-	-	-	-
206	Life Insurance-WES 2	-	-	-	-	-
207	Medical Ins.	39,056	35,664	38,000	42,370	39,750
207	Medical Ins.-CSES	-	-	-	-	-
207	Medical Ins.-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,459	2,152	2,155	2,185	2,000
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	454	432	500	503	432
210	Unemp. Comp.-CSES	-	-	-	-	-
210	Unemp. Comp.-WES 1	-	-	-	-	-
210	Unemp. Comp. WES 2	-	-	-	-	-
211	Local Retirement	-	-	-	-	-
211	Local Retirement-CSES	-	-	-	-	-
211	Local Retirement-WES 1	-	-	-	-	-
211	Local Retirement-WES2	-	-	-	-	-
212	Employer Medicare	2,175	2,363	2,715	2,207	1,043
212	Employer Medicare-CSES	-	-	-	-	-
212	Employer Medicare-WES 1	-	-	-	-	-
212	Employer Medicare-WES 2	-	-	-	-	-
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	1,500
299	Other Fringe Benefits-CSES	-	-	-	-	-
299	Other Fringe Benefits-WES 1	-	-	-	-	-
299	Other Fringe Benefits-WES 2	-	-	-	-	-
355	Travel	1,223	2,183	2,500	1,935	2,500
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	18,321	28,607	19,659	33,853	17,056
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
722	Regular Inst. Equipment		5,390	-	-	-
Total Early Childhood Education		\$ 249,634	\$ 277,452	\$ 280,651	\$ 277,456	\$ 277,456

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
76100	Regular Capital Outlay					
304	Architects	\$ 76,998	\$ -	\$ -	\$ -	\$ -
308	Consultants	-	-	-	10,000	-
707	Building Improvements	-	589,900	-	190,713	-
	Total Regular Capital Outlay	\$ 76,998	\$ 589,900	\$ -	\$ 200,713	\$ -
	Total Expenditures	\$ 12,192,355	\$ 13,072,103	\$ 13,394,723	\$ 13,811,817	\$ 14,124,664
	Total Expenditures and Other Uses	\$ 12,192,355	\$ 13,072,103	\$ 13,394,723	\$ 13,811,817	\$ 14,124,664
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 346,777	\$ (668,381)	\$ (810,350)	\$ (860,566)	\$ (1,285,181)
	Estimated Beginning Fund Equity July 1	3,631,049	3,977,826	3,309,445	3,309,445	2,448,879
*	Estimated Ending Fund Equity June 30	\$ 3,977,826	\$ 3,309,445	\$ 2,499,095	\$ 2,448,879	\$ 1,163,698

* NOTE: Uncompensated leave balances in the amount of \$442,594 were held in reserve by Manchester City Schools on 6/30/11, and as a result, our beginning fund balance on 7/1/11 is \$442,594 less than the 6/30/11 audited fund balance.

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account Number	Account Description	2011-2012 Audited	2012-2013 Audited	2013-2014 Budget	2013-2014 Estimated	2014-2015 Budget Request
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
43521	Lunch Payments - Children	\$ 142,185	\$ 122,077	\$ 125,500	\$ 125,500	\$ 128,000
43522	Lunch Payments - Adults	28,504	19,487	20,100	20,100	18,750
43523	Income from Breakfast	872	11,449	14,100	14,100	12,000
43524	Special Milk Sales	-	-	-	-	-
43525	Ala Carte Sales	50,177	52,575	57,000	57,000	61,325
	Total Charges for Current Services	\$ 221,738	\$ 205,588	\$ 216,700	\$ 216,700	\$ 220,075
<u>Other Local Revenues</u>						
44110	Interest Earned	\$ 272	\$ 279	\$ 123	\$ 123	\$ 210
44170	Misc. Refunds	-	-	4,500	4,500	1,500
	Total Other Local Revenues	\$ 272	\$ 279	\$ 4,623	\$ 4,623	\$ 1,710
<u>State of Tennessee</u>						
46520	School Food - State Matching	\$ 8,032	\$ 8,500	\$ 8,250	\$ 8,250	\$ 8,100
	Total State of Tennessee	\$ 8,032	\$ 8,500	\$ 8,250	\$ 8,250	\$ 8,100
<u>Federal Government</u>						
47111	Lunch - USDA	\$ 409,008	\$ 398,693	\$ 413,300	\$ 413,300	\$ 416,000
47113	Breakfast - USDA	140,927	114,832	119,426	119,426	135,000
47114	USDA Fruit & Vegetable Grant	-	-	-	-	-
47115	Food Svc. Equipment Grant - ARRA	25,356	-	-	-	-
	Total Federal Government	\$ 575,291	\$ 513,525	\$ 532,726	\$ 532,726	\$ 551,000
<u>Other Sources</u>						
49700	Insurance Recovery	\$ 1,251	\$ -	\$ -	\$ -	\$ -
	Total Other Sources	\$ 1,251	\$ -	\$ -	\$ -	\$ -
	Total Revenues and Other Sources	\$ 806,584	\$ 727,892	\$ 762,299	\$ 762,299	\$ 780,885
30000	<u>Fund Equity</u>					
39000	Unassigned	\$ 294,917	\$ 272,525	\$ 209,278	\$ 209,278	\$ 209,278
	Total Available Funds	\$ 1,101,501	\$ 1,000,417	\$ 971,577	\$ 971,577	\$ 990,163

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2015

Schedule G-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2014 To June 30, 2015

Account		2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
Number	Account Description	Audited	Audited	Budget	Estimated	Budget Request
<u>Expenditures</u>						
73100	<u>Food Service</u>					
162	Clerical Personnel	\$ 50,648	\$ 51,904	\$ 26,347	\$ 26,347	\$ 53,952
165	Cafeteria Personnel	217,882	218,652	233,552	233,552	219,969
189	Other Salaries and Wages	7,437	19,110	14,223	14,223	11,396
201	Social Security	16,702	18,809	17,002	17,002	17,691
204	State Retirement	4,415	5,000	3,950	3,950	4,000
206	Life Insurance	324	370	288	288	323
207	Medical Insurance	74,868	74,549	84,553	84,553	80,911
208	Dental Insurance	3,672	4,360	5,840	5,840	4,400
210	Unemployment Compensation	1,227	1,153	1,400	1,400	1,275
211	Local Retirement	10,037	10,431	9,575	9,575	22,172
212	Employer Medicare	3,921	4,328	3,614	3,614	4,086
307	Communication	2,905	3,391	3,300	3,300	1,200
308	Consultants	478	-	-	-	-
320	Dues/Memberships	553	848	525	525	300
336	Maintenance/Repair of Equip.	2,555	4,480	3,600	3,600	9,000
354	Transportation - Other than Students	3,550	4,193	-	-	300
355	Travel	12,492	7,924	7,500	7,500	6,000
399	Contracted Services	3,208	1,357	3,000	3,000	1,950
421	Food Preparation Supplies	18,882	19,191	16,830	16,830	20,100
422	Food Supplies	334,868	313,415	293,000	293,000	293,000
435	Office Supplies	501	55	300	300	300
451	Uniforms	-	307	300	300	375
499	Other Supplies/Materials	8,815	10,106	12,000	12,000	4,185
524	In-service/Staff Development	912	1,579	3,600	3,600	3,000
599	Other Charges	15,669	10,484	15,000	15,000	16,500
710	Food Service Equipment	32,455	5,143	3,000	3,000	4,500
	Total Food Service	\$ 828,976	\$ 791,139	\$ 762,299	\$ 762,299	\$ 780,885
	Total Expenditures	\$ 828,976	\$ 791,139	\$ 762,299	\$ 762,299	\$ 780,885
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ (22,392)	\$ (63,247)	\$ -	\$ -	\$ -
	Estimated Beginning Fund Equity July 1	294,917	272,525	209,278	209,278	209,278
	Estimated Ending Fund Equity June 30	\$ 272,525	209,278	\$ 209,278	\$ 209,278	\$ 209,278