City of Manchester

2015-2016

Annual Budget

City of Manchester
Mayor and Board of Alderman
2015-2016

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

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AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE, ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2015 THROUGH JUNE 30, 2016.

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	**FY2014 Actual**	**FY2015 Estimated**	**FY2016 Proposed**
Local Taxes	$ 9,747,956	$ 9,794,646	$ 9,650,019
License and Fees	99,519	72,000	77,000
Intergovernmental	1,550,105	2,005,515	1,764,804
Charges for Services	16,730	17,350	17,350
Fines and Forfeitures	262,326	251,000	251,000
Miscellaneous Revenues	11,621,140	179,298	77,500
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	4,000	-	-
Unassigned Fund Balance	2,986,981	2,711,971	2,711,971
Total Available Funds	$ 26,368,757	$ 15,111,780	$ 14,629,644
SANITATION			
Charges for Current Services	$ 991,312	$ 961,000	$ 1,003,000
Transfer from Other Funds	57,000	75,000	63,000
Unassigned Fund Balance	150,184	126,769	108,293
Total Available Funds	$ 1,198,496	1,162,769	$ 1,174,293
RECREATION FUND			
Local Taxes	$ 158,105	$ 150,000	$ 150,000
Intergovernmental	398,087	290,913	185,000
Charges for Current Services	1,090,819	1,140,500	1,182,500
Other Revenues	16,096	14,306	15,000
Transfer from Other Funds	475,000	526,701	475,000
Unassigned Fund Balance	191,450	259,115	257,240
Total Available Funds	$ 2,329,557	$ 2,381,535	$ 2,264,740

DRUG CONTROL FUND						
Fines and Forfeitures	$	75,148	$	75,000	$	70,000
Other Revenues		726,999		167,500		156,000
Unassigned Fund Balance		471,065		474,842		471,912
Total Available Funds	$	1,273,212	$	717,342	$	697,912
TOURISM FUND						
Local Taxes	$	79,053	$	75,000	$	75,000
Grant Revenue	$	634,106		458,826		-
Unassigned Fund Balance		251,976		108,234		108,234
Total Available Funds	$	965,135	$	642,060	$	183,234
COMMUNITY POLICING						
Fines and Forfeitures	$	6,678	$	7,000	$	7,000
Other Revenues		25,927		25,000		25,000
Transfer from Other Funds		7,000		2,000		-
Unassigned Fund Balance		51,375		46,125		39,125
Total Available Funds	$	90,980	$	80,125	$	71,125
GENERAL DEBT SERVICE FUND						
Other Revenues	$	47,865	$	39,875	$	39,875
Transfer from Other Funds		12,702,413		1,490,334		1,586,229
Unassigned Fund Balance		2,154,687		2,191,768		2,229,143
Total Available Funds	$	14,904,965	$	3,721,977	$	3,855,247
GENERAL PURPOSE SCHOOL FUND						
Local Taxes	$	3,685,298	$	3,729,491	$	3,736,900
Licenses and Permits		619		750		750
Charges for Current Services		150,201		153,000		159,000
Other Local Revenues		18,648		12,071		11,250
State Education Funds		6,849,819		6,727,222		6,817,222
Other State Revenues		1,050		1,000		1,000
Federal Funds Received Thru State		574,244		701,828		770,000
Transfer from Other Funds		1,678,467		1,678,467		1,678,467
Reserved for BEP		-		204,187		-
Restricted for Education-ESP		63,027		69,668		69,668
Restricted for Education-WCAR		4,990		5,041		5,041
Unassigned Fund Balance		3,250,333		2,212,757		1,342,791
Total Available Funds	$	16,276,696	$	15,495,482	$	14,592,089
CAFETERIA FOOD SERVICE FUND						
Charges for Current Services	$	196,244	$	220,075	$	189,170
Other Local Revenues	$	2,191		1,710		1,000
State Education Funds		8,035		8,100		7,900
Federal Funds Received Thru State		521,785		551,000		519,000
Unassigned Fund Balance		209,278		187,787		193,896
Total Available Funds	$	937,533	$	968,672	$	910,966

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

GENERAL FUND						
General Government	$	16,695,082	$	6,171,991	$	6,131,083
Public Safety		5,134,445		4,665,290		4,236,068
Public Works/Sanitation		2,759,768		2,816,953		2,558,998
Parks and Recreation		2,089,580		2,054,755		2,009,375
Tourism		693,073		677,568		75,000
Debt Service		12,704,273		1,493,128		1,588,729
Total Appropriations	$	40,076,221	$	17,879,685	$	16,599,253
DRUG CONTROL FUND						
Drug Fund	$	772,604	$	238,723	$	228,930
Total Appropriations	$	772,604	$	238,723	$	228,930
COMMUNITY POLICING						
Community Policing Program	$	32,877	$	39,250	$	39,000
Total Appropriations	$	32,877	$	39,250	$	39,000
GENERAL PURPOSE SCHOOL FUND						
Instruction						
Regular Instruction Program	$	7,228,834	$	7,515,222	$	6,954,759
Alternative Instruction Program		57,280		62,152		72,270
Special Education Program		1,390,711		1,507,216		1,422,468
Student Body Education Program		21,223		20,000		20,000
Support Services						
Attendance		103,874		105,313		102,155
Health Services		129,111		161,615		163,506
Other Student Support		269,993		236,752		231,524
Regular Instruction Program		694,776		571,039		525,380
Special Education Program		296,114		285,315		255,981
Board of Education		266,910		304,322		235,097
Office of Superintendent		260,415		215,390		205,325
Office of Principal		700,582		719,012		713,507
Fiscal Services		307,285		308,633		259,377
Operation of Plant		828,199		868,746		860,516
Maintenance of Plant		411,842		419,877		372,876
Transportation		34,618		36,076		34,500
Central and Other		107,216		278,395		279,017
Operation of Non-Instructional Services						
Food Service		5,075		-		-
Community Services		195,222		184,721		187,052
Early Childhood Education		275,050		277,456		277,456
Regular Capital Outlay		200,713		730		-
Transfers to Other Funds		-		-		-
Total Appropriations	$	13,785,043	$	14,077,982	$	13,172,766
CAFETERIA FOOD SERVICE FUND						
Operation of Non-Instructional Services						
Food Service	$	749,746	$	774,776	$	735,309
Total Appropriations	$	749,746	$	774,776	$	735,309

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

General Fund	$	2,791,971
Drug Fund	$	474,842

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	570,000	821,265		
Notes	78,572	9,100		
Capital Leases	84,792	-		
Other Debt	22,500	-		

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
CDBG Grant (Drainage)	$	370,589	
Diabetes Grant A		150,000	
Total Appropriations	$	520,589	

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.

SECTION11: 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: ________________
PASSED SECOND READING: __________
PASSED THIRD AND FINAL READING: ________________________

____
Lonnie Norman, Mayor

ATTEST:

____
Bridget Anderson, Finance Director

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule A

City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2016

Fund	Estimated Fund Balance July 1, 2015	Estimated Revenues	Transfers From Other Funds	Total Estimated Revenues and Other Sources	Estimated Expenditures	Transfers To Other Funds	Total Estimated Expenditures & Other Uses	Estimated Fund Balance June 30, 2016
Governmental Funds								
General	$ 2,791,971	$ 11,837,673	$ -	$ 11,837,673	$ 8,212,941	$ 3,624,732	$ 11,837,673	$ 2,791,971
Sanitation	126,769	1,006,000	60,000	1,066,000	1,031,850	56,626	1,088,476	104,293
Recreation	259,115	1,532,500	475,000	2,007,500	1,891,037	118,338	2,009,375	257,240
Drug	474,842	226,000	-	226,000	228,930	-	228,930	471,912
Tourism	108,234	75,000	-	75,000	75,000	-	75,000	108,234
Community Policing	46,125	32,000	-	32,000	39,000	-	39,000	39,125
General Debt Service	2,191,768	39,875	1,586,229	1,626,104	1,588,729	-	1,588,729	2,229,143
General Purpose School	1,417,500	11,496,122	1,678,467	13,174,589	13,172,766	-	13,172,766	1,419,323
Cafeteria	193,896	717,070	-	717,070	735,309	-	735,309	175,657
Total Governmental Funds	$ 7,610,221	$ 26,962,240	$ 3,799,696	$ 30,761,936	$ 26,975,562	$ 3,799,696	$ 30,775,258	$ 7,596,899

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2016

Estimated Assessed Valuation - 2014

	Real and Personal	Public Utilities	Total
Manchester	$ 199,271,394	$ 5,515,127	$ 204,786,521

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	2.2999	$ 4,709,848	$ 651,721	$ 4,058,127	$ 17,645

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2014	2014-2015	$ 4,709,885.23		
2013	2013-2014	4,613,171.35	$ 4,226,461.35	91.62%
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		58,043,643.38	50,011,906.48	86.16%
				100.00%
Delinquency Percentage				13.84%

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2016

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues					
	Local Taxes					
31200	Current Property Taxes	$ 4,321,642.70	$ 4,226,461.35	$ 4,363,246	$ 4,363,246	$ 4,237,019
31211	Delinquent Property Tax - 1st Prior	216,771.27	170,816.78	175,000	175,000	170,000
31219	Delinquent Property Tax - Other Ye	77,127.61	113,196.06	45,000	102,000	95,000
31320	Interest and Penalty	63,520.61	62,547.82	60,000	64,400	63,000
31610	Local Option Sales Tax	3,654,445.87	3,736,427.34	3,675,000	3,675,000	3,675,000
31710	Wholesale Beer Tax	492,158.61	486,813.88	470,000	470,000	470,000
31720	Wholesale Liquor Tax	229,668.36	220,085.78	220,000	220,000	220,000
31850	Business Tax	287,965.00	275,884.69	200,000	285,000	275,000
31912	Cable TV Franchise Tax	116,560.45	123,746.49	115,000	115,000	120,000
31920	Room Occupancy Tax	336,571.34	331,975.66	325,000	325,000	325,000
	Total Local Taxes	$ 9,796,431.82	$ 9,747,955.85	$ 9,648,246	$ 9,794,646	$ 9,650,019
	Licenses and Permits					
32230	Beer and Liquor by Drink Permits	$ 17,829.66	$ 17,103.00	$ 17,000	$ 17,000	$ 17,000
32610	Building Permits	56,533.50	82,416.50	$ 70,000	55,000	60,000
	Total Licenses and Permits	$ 74,363.16	$ 99,519.50	$ 87,000	$ 72,000	$ 77,000
	Intergovernmental					
33310	Payment in Lieu of Taxes - Housing	$ 9,621.00	$ 10,050.00	$ 9,600	$ 7,900	$ 7,900
33320	State Revenue Sharing - T.V.A.	115,231.78	111,795.22	110,000	110,000	109,000
33420	ARRA COPS Grant	27,744.65	-	-	-	-
33425	GHSO Police Grant	24,871.44	28,084.91	30,000	31,726	32,000
33432	Safe Route to School Grant	-	14,283.93	128,000	128,000	-
33433	CDBG Drainage Grant	-	-	-	370,589	315,000
33490	Other State Grants	5,000.00	-	-	-	-
33510	State Sales Tax	699,173.20	722,780.53	700,000	700,000	700,000
33520	State Income Tax	66,169.12	85,872.08	55,000	55,000	55,000
33530	State Beer Tax	4,994.47	4,780.08	5,000	5,000	5,000
33541	State Mix Drink Tax	42,530.95	41,713.31	20,000	20,000	20,000
33551	State Gasoline and Motor Fuel Tax	177,863.40	179,217.12	180,000	180,000	180,000
33552	State - City Streets and Transportat	20,698.66	20,673.25	20,000	20,000	20,500
33556	State 3% Gas Tax	82,144.62	82,142.59	80,000	80,000	80,000
33590	State Highway Maintenance Contra	77,215.87	49,913.90	81,000	81,000	78,004
33591	State Supplemental Reimburse-Pol	20,400.00	20,400.00	21,000	21,000	21,000
33592	State Supplemental Reimburse-Fire	17,400.00	15,000.00	18,000	13,800	13,800
33593	Corporate Excise Tax	58,427.73	95,798.32	50,000	113,900	60,000
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	$ 1,517,086.89	$ 1,550,105.24	$ 1,575,200	$ 2,005,515	$ 1,764,804

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Charges for Current Services					
34230	Fees and Commissions	$ 724	$ 1,103.22	$ 850	$ 850	$ 850
34240	Accident Report Charges	816.85	293.60	300	500	500
34314	Mowing Charges	4,710.95	5,608.28	4,500	4,500	4,500
34420	Black & Concrete Tile	15,138.40	6,400.00	8,500	8,500	8,500
34510	Animal Control Charges	3,140.00	3,325.00	3,000	3,000	3,000
	Total Charges for Current Services	$ 24,530.48	$ 16,730.10	$ 17,150	$ 17,350	$ 17,350
	Fines, Forfeitures and Penalties					
35110	Court Fines and Costs	$ 223,495.38	$ 260,751.23	$ 250,000	$ 250,000	$ 250,000
35115	SOR Fees	900.00	1,575.00	1,000	1,000	1,000
	Total Fines, Forfeitures and Penaltie	$ 224,395.38	$ 262,326.23	$ 251,000	$ 251,000	$ 251,000
	Other Revenues					
36101	Interest Earnings	$ -	$ -	$ -	$ -	$ -
36320	Sale of Fixed Assets	-	13,929.45			
36330	Sale of Equipment/Vehicles	1,876.46	1,437.38	-	20,000	-
36331	Sale of Equipment/Vehicles - Police	9,685.55	-	-	-	-
36332	Sale of Property-Interstate Drive	189,825.00	-	-	-	-
36340	Sale of Cemetery Lots	1,975.00	475.00	300	2,575	500
36350	Insurance Recovery	6,045.93	22,566.23	-	13,330	-
36710	TDOT- Ind. Park Access Road	-	-	-	59,013	-
36711	Contribution/Donations - Fire Dept	5,800.00	7,350.00	-	5,625	-
36712	Fireman's Fund Revenue	162.68	-	-	-	-
36713	Contribution/Donations - Police Dep	46,378.59	52,727.29	48,000	48,000	48,000
36715	Contribution/Donations - Public Wo	-	153,195.00	-	-	-
36716	National Fire Safety Council Income	682.50	1,102.50	-	-	-
36960	Loan Proceeds	-	11,170,000.00	-	-	-
36961	Bond Premiums	-	144,976.67	-	-	-
36964	Calendar Revenue-Fire	-	2,000.00	-	2,100	-
36998	Christmas Parade Revenue	5,290.00	4,350.00	4,000	3,655	4,000
36999	Miscellaneous Revenues	22,065.99	47,030.70	25,000	25,000	25,000
	Total Other Revenues	$ 289,787.70	$ 11,621,140.22	$ 77,300	$ 179,298	$ 77,500
	Total Revenues	11,926,595.43	$ 23,297,777.14	$ 11,655,896	$ 12,319,809	$ 11,837,673

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2016

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Expenditures and Other Uses					
41210	City Court					
252	Legal Services	$ 10,000.06	$ 12,000.00	$ 12,000	$ 12,000	$ 12,000
	Total City Court	$ 10,000.06	$ 12,000.00	$ 12,000	$ 12,000	$ 12,000

City of Manchester, Tennessee
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Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
41310	Board of Mayor and Aldermen					
	Personnel					
111	Regular Employee Salaries	$ 201,966.70	$ 107,751.88	$ 107,500	$ 107,500	$ 108,000
113	Salaries-Overtime	437.75	-	-	-	-
141	OASI Employers Share	15,012.70	8,115.71	8,250	8,250	8,300
142	Employee Health Insurance	36,696.74	26,666.89	26,500	41,500	36,750
143	Retirement - ING	4,330.07	5,549.93	5,600	5,600	7,600
143.001	Retirement-TCRS	5,147.40	197.86	-	-	-
144	Employee Dental Insurance	1,907.43	1,546.10	1,521	1,971	2,850
145	Employee Life Insurance	304.36	177.82	170	202	350
147	Unemployment Insurance	332.43	144.00	300	300	300
148	Education/Training/Travel/ Lodging	20,969.82	10,977.98	15,500	12,500	10,000
172	Election Officials and Clerks	2,098.88	-	15,000	5,000	2,000
	Total Personnel	$ 289,204.28	$ 161,128.17	$ 180,341	$ 182,823	$ 176,150
	Contractual Services					
211	Postage	$ 377.91	$ 246.50	$ 600	$ 600	$ 600
211.001	Postage/Office Supplies-Historical S	19.50	-	500	500	-
221	Printing, Duplicating and Typing	4,787.75	796.61	1,500	1,500	1,500
231	Legal Notices	6,664.07	3,211.83	5,000	5,000	5,000
233	Subscriptions/Publications	400.95	381.14	3,000	3,000	500
236	Public Relations	9,075.28	13,980.42	14,500	14,500	14,500
239	Dues and Subscriptions	3,728.92	5,612.94	3,000	3,650	5,000
245	Telephone	9,585.34	7,479.69	7,000	7,000	7,000
252	Legal Services	62,084.45	96,304.99	85,000	105,000	90,000
254	Architectural/Engineering	24,801.04	7,638.76	8,000	8,000	8,000
258	Christmas Parade Expense	3,892.23	4,098.75	5,000	3,625	4,000
259	Other Professional Services	-	32.96			-
259.001	Other Prof Srv-Garden Club (Grant)	4,154.99	1,414.38	-	-	-
261	Repairs and Maint - Vehicle	72.18	181.39	700	700	700
	Total Contractual Services	$ 129,644.61	$ 141,380.36	$ 133,800	$ 153,075	$ 136,800
	Supplies					
311	Office Supplies	$ 2,411.79	$ 2,478.47	$ 2,500	$ 2,500	$ 1,500
312	Small Items of Equipment	4,872.49	908.03	3,500	3,500	2,500
326	Clothing and Uniforms	530.80	246.84	500	500	500
331	Gas, Oil, Diesel Fuel and Grease	1,650.11	2,321.99	2,000	2,000	2,000
340	Meeting Expenses	1,692.58	1,945.42	2,000	2,000	2,000
	Total Supplies	$ 11,157.77	$ 7,900.75	$ 10,500	$ 10,500	$ 8,500
	Fixed Charges					
533	Machinery & Equipment - Copier	$ 893.72	$ 642.00	$ 1,620	$ 1,620	$ 1,200
949	Other Machinery & Equipment	-	-	-	-	-
999	Additions to Fixed Assets	-	5,080.00	-	-	-
	Total Fixed Charges	$ 893.72	$ 5,722.00	$ 1,620	$ 1,620	$ 1,200
	Total Board of Mayor and Aldermen	$ 430,900.38	$ 316,131.28	$ 326,261	$ 348,018	$ 322,650

City of Manchester, Tennessee
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
41510	Financial Administration					
	Personnel					
111	Regular Employee Salaries	$ 187,916.21	$ 181,135.58	$ 199,000	$ 202,500	$ 204,000
113	Salaries - Overtime	2,544.53	363.26	2,000	2,000	2,000
141	OASI Employers Share	14,116.78	13,512.88	15,500	16,500	16,000
142	Employee Health Insurance	31,254.77	28,865.88	36,950	39,450	30,500
143	Retirement - ING	3,295.10	2,821.98	3,000	3,100	2,850
143.001	Retirement - TCRS	6,665.48	7,396.24	7,675	9,175	8,600
144	Employee Dental Insurance	1,546.52	1,452.12	2,000	2,000	2,100
145	Employee Life Insurance	285.77	291.09	350	350	400
147	Unemployment Insurance	276.30	301.37	750	950	950
148	Education/Training/Travel/ Lodging	3,750.35	4,208.64	15,000	15,000	8,000
	Total Personnel	$ 251,651.81	$ 240,349.04	$ 282,225	$ 291,025	$ 275,400
	Contractual Services					
211	Postage	$ 3,696.02	$ 3,656.21	$ 4,000	$ 4,000	$ 4,000
221	Printing, Duplicating and Typing	3,253.60	3,339.76	4,000	4,000	4,000
231	Publication Formal and Legal Notic	151.20	328.65	500	1,000	1,000
239	Dues and Subscription	750.00	515.00	550	550	550
245	Telephone	1,115.03	481.80	1,000	750	750
253	Accounting/Auditing Services	31,803.48	22,300.40	25,000	18,900	14,660
255	Data Processing Support	14,944.53	15,691.75	16,500	16,480	17,301
259	Other Professional Services	599.00	-	-	-	-
261	Repairs and Maint - Vehicles	-	139.17	300	100	200
267	Repairs and Maint - Computer Equi	144.78	59.36	250	200	250
	Total Contractual Services	$ 56,457.64	$ 46,512.10	$ 52,100	$ 45,980	$ 42,711
	Supplies					
311	Office Supplies	$ 7,748.05	$ 7,474.26	$ 6,000	$ 6,000	$ 8,000
312	Small Items of Equipment	3,602.34	3,794.11	5,000	5,000	4,000
326	Clothing and Uniforms	239.95	402.00	500	320	500
331	Gas, Oil, Diesel Fuel and Grease	36.88	77.43	700	200	500
340	Meeting Expense	21.93	42.00	200	200	200
	Total Supplies	$ 11,649.15	$ 11,789.80	$ 12,400	$ 11,720	$ 13,200
	Fixed Charges					
514	Professional Liability/Surety Bond	$ 1,604.75	$ 1,039.00	$ 1,500	$ 1,500	$ 1,500
555	Bank Service Charges	310.00	-	2,000	-	-
	Total Fixed Charges	$ 1,914.75	1,039.00	$ 3,500	$ 1,500	$ 1,500
	Capital					
943	Vehicles	$ -	$ -	$ -	$ -	$ -
999	Additions to Fixed Assets	-	3,000.00			
	Total Capital	$ -	$ 3,000.00	$ -	$ -	$ -
	Total Financial Administration	$ 321,673.35	$ 302,689.94	$ 350,225	$ 350,225	$ 332,811

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Schedule C

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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
41600	Information Systems					
	Personnel					
111	Regular Employee Salaries	$ -	$ 77,638.16	$ 81,500	$ 67,500	$ 58,600
113	Salaries - Overtime	-	-	1,000	-	-
141	OASI Employers Share	-	5,801.97	6,350	5,200	4,500
142	Employee Health Insurance	-	9,969.59	10,650	8,500	3,850
143.001	Retirement - TCRS	-	4,053.99	4,350	3,600	3,100
144	Employee Dental Insurance	-	435.82	462	352	220
145	Employee Life Insurance	-	141.00	150	125	75
147	Unemployment Insurance	-	122.40	200	125	150
148	Education/Training/Travel/ Lodging	-	8,665.25	7,800	6,800	2,000
	Total Personnel	$ -	$ 106,828.18	$ 112,462	$ 92,202	$ 72,495
	Contractual Services					
211	Postage	$ -	$ -	$ 100	$ 100	$ 100
221	Printing, Duplicating and Typing	-	-	110	110	110
231	Publication Formal and Legal Notic	-	-	110	110	110
239	Dues and Subscription	-	-	500	250	500
245	Telephone	-	774.65	1,500	1,500	1,500
255	Data Processing Support	-	-	1,000	500	17,000
267	Repairs and Maint - Computer Equi	-	428.04	2,000	2,000	2,000
	Total Contractual Services	$ -	$ 1,202.69	$ 5,320	$ 4,570	$ 21,320
	Supplies					
311	Office Supplies	$ -	$ 561.26	$ 1,000	$ 500	$ 1,000
312	Small Items of Equipment	-	240.95	1,000	500	1,000
326	Clothing and Uniforms		-	200	185	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	-	-	-	-
	Total Supplies	$ -	$ 802.21	$ 2,200	$ 1,185	$ 2,200
	Fixed Charges					
533	Machinery & Equipment - Copier	$ -	$ -	$ 500	$ -	$ 500
	Total Fixed Charges	$ -	$ -	$ 500	$ -	$ 500
	Capital Outlay					
943	Vehicles	$ -	$ -	$ -	$ -	$ -
944	Computer Equipment and Software	-	4,362.09	4,500	4,500	14,500
949	Other Machinery & Equipment	-	-	-	-	-
	Total Capital Outlay	$ -	$ 4,362.09	$ 4,500	$ 4,500	$ 14,500
	Total Information Sytems	$ -	$ 113,195.17	$ 124,982	$ 102,457	$ 111,015

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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
41700	Planning and Zoning					
	Personnel					
111	Regular Employee Salaries	$ 176,176.74	$ 165,949.76	$ 170,500	$ 171,000	$ 227,850
113	Salaries - Overtime	-	-	100	100	100
141	OASI Employers Share	13,200.63	12,339.09	13,250	13,250	17,545
142	Employee Health Insurance	37,037.07	36,636.88	37,000	40,000	39,000
143	Retirement - ING	511.70	-	-	-	-
143.001	Retirement - TCRS	8,917.79	8,679.75	9,000	9,000	11,200
144	Employee Dental Insurance	1,924.82	1,981.92	2,000	2,000	2,600
145	Employee Life Insurance	310.20	292.66	320	320	404
147	Unemployment Insurance	375.00	279.98	350	350	400
148	Education/Training/Travel/ Lodging	3,346.13	3,122.33	3,000	3,000	3,000
	Total Personnel	$ 241,800.08	$ 229,282.37	$ 235,520	$ 239,020	$ 302,099
	Contractual Services					
211	Postage	$ 77.49	$ 41.12	$ 300	$ 300	$ 300
221	Printing, Duplicating and Typing	267.25	198.47	300	300	300
231	Publication Formal and Legal Notic	936.83	342.61	1,300	1,300	1,500
234	Manuals and Code Updates	65.50	45.95	3,000	3,000	3,000
239	Dues and Subscription	240.00	3,745.00	4,000	4,000	4,000
245	Telephone	2,051.65	1,690.08	2,500	2,500	2,500
259	Other Professional Service	4,510.00	9,960.00	41,750	41,750	35,000
261	Repairs and Maint - Vehicles	107.02	251.16	1,400	1,400	1,400
	Total Contractual Services	$ 8,255.74	$ 16,274.39	$ 54,550	$ 54,550	$ 48,000
	Supplies					
311	Office Supplies	$ 737.31	$ 313.82	$ 800	$ 800	$ 800
312	Small Items of Equipment	1,458.90	1,492.48	2,000	2,000	2,000
326	Clothing and Uniforms	199.60	386.95	600	600	600
329	Other Operating Supplies	-	72.45	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	2,366.83	2,567.70	3,500	3,500	3,500
334	Tires and Tubes	178.70	419.60	1,200	1,200	1,200
340	Meeting Expenses	-	-	150	150	150
341	City Cemetery Expense	-	400.00	3,500	3,500	500
	Total Supplies	$ 4,941.34	$ 5,653.00	$ 11,950	$ 11,950	$ 8,950
	Fixed Charges					
533	Machinery & Equipment - Copier	$ 5,146.70	$ 2,333.14	$ 5,000	$ 5,000	$ 5,300
	Total Fixed Charges	$ 5,146.70	$ 2,333.14	$ 5,000	$ 5,000	$ 5,300
	Capital Outlay					
943	Vehicles	$ -	$ -	$ -	$ -	$ -
999	Additions to Fixed Assets		-	-	-	-
	Total Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Total Planning and Zoning	$ 260,143.86	$ 253,542.90	$ 307,020	$ 310,520	$ 364,349

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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
41800	General Government and Buildings					
	Personnel					
143	Retirement Expense	$ 325.00	$ 300.00	$ 500	$ 500	$ 1,000
149	Other Employee Benefits	(18.93)	(6.04)	60,500	60,500	270,500
	Total Personnel	$ 306.07	$ 293.96	$ 61,000	$ 61,000	$ 271,500
	Contractual Services					
216	Radio and Cable Services	$ 1,365.24	$ 1,549.76	$ 1,600	$ 2,100	$ 2,000
241	Electric	53,396.19	52,017.90	60,000	60,000	60,000
241.001	DREMC-Electric Substation	-	0.00	-	-	30,000
242	Water	7,651.55	6,871.98	6,600	6,850	6,700
244	Gas	15,969.15	19,941.64	25,000	30,000	26,000
245	Telephone	32,423.70	38,849.58	35,000	43,000	40,000
251	Medical Services	6,696.84	9,476.70	10,000	10,000	15,000
259	Other Professional Service	7,197.66	6,357.85	7,500	9,000	4,000
261	Vehicle Maintenance	421.39	-	-	-	-
266	Repairs and Maint - Buildings	40,773.05	32,900.75	30,000	30,000	20,000
292	Janitorial Services	31,748.84	30,907.72	34,000	34,000	35,000
	Total Contractual Services	$ 197,643.61	$ 198,873.88	$ 209,700	$ 224,950	$ 238,700
	Supplies					
311	Office Supplies	$ 4,053.34	$ 3,108.88	$ 2,500	$ 2,500	$ 2,500
324	Household and Janitorial Supplies	2,594.06	1,106.17	2,500	2,500	2,500
	Total Supplies	$ 6,647.40	$ 4,215.05	$ 5,000	$ 5,000	$ 5,000
	Fixed Charges					
511	General Liability	$ 123,018.54	$ 139,403.00	$ 149,600	$ 141,100	$ 150,000
515	Workers Compensation Insurance	156,189.26	164,377.00	191,400	193,670	198,000
521	Building Insurance	5,134.22	5,515.00	6,600	5,630	7,200
533	Machinery/Equip - Copier	2,180.00	-	4,000	2,000	2,000
533.002	Machinery/Equip - Computer Softw	2,257.99	2,100.00	2,500	5,000	3,500
533.003	Machinery/Equip - Postage Machin	1,476.00	1,644.00	1,700	1,700	1,800
	Total Fixed Charges	$ 290,256.01	$ 313,039.00	$ 355,800	$ 349,100	$ 362,500
	Capital Outlay					
948	Westwood Grant Expenses	$ 5,325.20	$ 4,409.31	$ 128,000	$ 128,000	$ -
948.001	CDBG Grant (Drainage) Expense	-	-	-	370,589	370,589
948.002	Spring House Repairs	-	-	-	8,695	-
948.003	MDS Foods Project	-	-	-	10,000	10,000
949	Other Machinery and Equipment	4,809.50	-	2,000	2,000	-
965	Loan Fees	-	112,103.34	-	-	-
999	Additions to Fixed Assets	-	-	-	76,630	-
	Total Capital Outlay	$ 10,134.70	$ 116,512.65	$ 130,000	$ 595,914	$ 380,589
	Total General Government and Buil	$ 504,987.79	$ 632,934.54	$ 761,500	$ 1,235,964	$ 1,258,289

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Schedule C

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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
42100	Police					
	Personnel					
111	Regular Employee Salaries	$ 1,618,648.09	$ 1,543,328.98	$ 1,646,329	$ 1,611,329	$ 1,513,000
113	Salaries - Overtime	65,717.81	81,902.41	76,000	82,000	76,000
120	ARRA Salaries	17,715.30	-	-	-	-
121	ARRA Employer FICA	1,454.33	-	-	-	-
122	ARRA Benefits	8,574.31	-	-	-	-
135	Holiday	82,700.64	63,462.48	66,000	62,000	64,500
141	OASI Employers Share	128,992.66	124,102.26	137,000	137,000	130,000
142	Employee Health Insurance	417,836.04	431,084.67	420,000	430,000	285,000
143	Retirement - ING	47,965.97	38,786.29	47,750	47,750	40,000
143.001	Retirement - TCRS	53,458.57	56,984.14	57,000	57,000	56,150
144	Employee Dental Insurance	22,078.96	23,766.68	23,500	23,500	22,000
145	Employee Life Insurance	3,475.08	3,252.82	3,200	3,200	3,245
147	Unemployment Insurance	3,238.79	3,031.71	3,000	3,000	3,000
148	Education/Training/Travel/ Lodging	14,882.41	17,584.97	16,000	16,000	10,000
148.001	Education and Training SWAT Tea	6,207.97	2,421.99	4,000	2,500	2,500
	Total Personnel	$ 2,492,946.93	$ 2,389,709.40	$ 2,499,779	$ 2,475,279	$ 2,205,395
	Contractual Services					
211	Postage	$ 707.53	$ 723.65	$ 1,000	$ 1,000	$ 750
213	Automobile Licenses and Title	245.13	67.59	500	500	500
216	Radio and TV Services	3,123.32	1,434.28	2,500	2,000	2,500
221	Printing, Duplicating and Typing	641.00	683.36	1,000	1,000	750
231	Legal Advertisement	525.70	779.34	500	500	500
239	Dues and Subscription	719.58	738.91	1,000	1,000	750
245	Telephone	10,995.93	8,541.52	9,500	9,500	9,500
256	Information System Support	11,040.96	12,948.88	14,000	14,000	15,500
261	Repairs and Maint - Vehicles	27,215.69	31,236.04	30,000	30,302	28,000
267	Repairs and Maint - Computer Equi	198.17	158.42	500	500	250
269	Repairs and Maint - Other	1,484.64	533.41	1,500	1,500	500
	Total Contractual Services	$ 56,897.65	$ 57,845.40	$ 62,000	$ 61,802	$ 59,500

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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Supplies					
311	Office Supplies	$ 6,278.24	$ 4,565.16	$ 4,000	$ 4,000	$ 4,500
311.001	Office Supplies-SOR	100.00	350.00	500	500	400
311.002	Office Supplies - Court Supplies	3,201.96	1,379.90	2,500	2,500	-
311.003	Christmas Decorations	-	-	-	-	-
312	Small Items of Equip	36,812.65	18,052.98	25,200	23,200	18,000
312.001	Small Items of Equip - Police Vehic	-	2.49	-	-	-
323.001	Trustee Expenses	406.77	531.64	1,500	1,500	750
326	Clothing and Uniforms	21,643.75	13,601.80	7,000	6,500	6,500
327	Firearm Supplies	4,747.43	2,811.20	5,500	5,500	5,500
329	Other Operating Supplies	15,208.59	5,016.63	4,000	4,000	4,000
330	Small Equipment for Officers	8,115.77	10,121.65	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	100,370.50	97,568.60	95,000	95,000	95,000
334	Tires and Tubes	4,701.30	5,408.98	5,500	4,500	4,500
	Total Supplies	$ 201,586.96	$ 159,411.03	$ 150,700	$ 147,200	$ 139,150
	Fixed Charges					
533	Machinery & Equipment - Copier	$ 4,284.09	$ 4,310.37	$ 3,700	$ 3,700	$ 3,700
	Total Fixed Charges	$ 4,284.09	$ 4,310.37	$ 3,700	$ 3,700	$ 3,700
	Capital Outlay					
943	Vehicles	$ -	$ -	$ -	$ -	$ -
944	Computer Equipment and Software	-	-	25,000	31,400	27,000
949	Other Machinery & Equipment	-	-	-	-	-
999	Additions to Capital Assets	58,604.08	45,700.00	-	-	-
	Total Capital Outlay	$ 58,604.08	$ 45,700.00	$ 25,000	$ 31,400	$ 27,000
	Total Police	$ 2,814,319.71	$ 2,656,976.20	$ 2,741,179	$ 2,719,381	$ 2,434,745

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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
42200	Fire					
	Personnel					
111	Regular Employee Salaries	$ 1,162,262.98	$ 1,154,900.89	$ 1,115,000	$ 1,117,500	$ 1,120,000
113	Salaries - Overtime	48,830.29	60,834.20	65,000	61,000	65,000
135	Holiday	52,995.84	46,299.12	54,540	53,540	54,540
141	OASI Employers Share	92,767.30	93,989.30	95,000	95,200	96,000
142	Employee Health Insurance	329,469.14	322,805.90	334,500	344,500	240,000
143	Retirement - ING	24,646.62	13,528.88	16,250	15,250	16,250
143.001	Retirement - TCRS	46,495.00	50,928.62	52,500	52,500	58,000
144	Employee Dental Insurance	17,721.34	17,896.61	19,000	19,000	18,500
145	Employee Life Insurance	2,669.54	2,429.81	2,500	2,500	2,425
147	Unemployment Insurance	2,357.00	2,194.44	4,750	4,750	4,750
148	Education/Training/Travel/ Lodging	2,054.84	11,739.90	10,000	5,685	10,500
	Total Personnel	$ 1,782,269.89	$ 1,777,547.67	$ 1,769,040	$ 1,771,425	$ 1,685,965
	Contractual Services					
211	Postage	$ 24.46	$ 151.60	$ 200	$ 100	$ 150
216	Radio and TV Services	3,007.02	7,928.03	4,600	4,600	4,500
221	Printing, Duplicating and Typing	177.45	166.95	150	150	150
221.002	Calendar Expense	-	0.00	-	100	-
221.001	Nat. Fire Safety Council	682.50	1,102.50	-	-	-
231	Publication and Legal Notices	250.00	150.00	200	700	200
236	Public Relations (Advertising)	2,631.64	2,852.27	2,000	1,000	1,000
239	Dues and Subscription	2,180.00	870.00	1,000	1,000	1,050
245	Telephone	5,185.49	4,069.63	3,800	3,800	3,990
261	Repairs and Maint - Vehicles	12,644.84	9,144.54	10,000	10,000	10,500
266	Repairs and Maint - Buildings	4,305.89	5,891.77	6,500	7,800	8,000
266.001	Repairs & Maint - Bldgs (HVAC)	415.43	1,106.60	1,000	3,250	1,050
269	Repairs and Maint - Other	1,577.12	1,000.56	2,500	2,500	1,500
271	Reserve Firemen	15,235.30	9,901.60	10,000	14,000	10,500
	Total Contractual Services	$ 48,317.14	$ 44,336.05	$ 41,950	$ 49,000	$ 42,590
	Supplies					
311	Office Supplies	$ 1,155.85	$ 1,032.55	$ 750	$ 750	$ 788
312	Small Items of Equipment	6,166.71	10,825.81	6,000	15,810	5,000
322	Chemical, Lab and Medical Supplie	352.00	29.20	500	500	300
323.001	Trustees Expenses	-	-	-	-	-
324	Household and Janitorial Supplies	2,074.14	2,194.75	3,000	3,000	3,000
326	Clothing and Uniforms	9,923.15	10,111.88	7,600	7,600	9,000
326.001	Clothing and Uniforms - PPE Turno	533.19	11,744.41	10,000	36,600	13,200

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Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
328	Educational Supplies (Fire Preventi	3,467.81	4,730.51	2,000	1,540	2,000
329	Other Operating Supplies	9,600.66	6,994.16	5,000	5,939	7,000
331	Gas, Oil, Diesel Fuel and Grease	14,657.41	17,194.63	17,500	17,500	18,000
334	Tires and Tubes	1,621.76	10.00	2,500	3,200	2,625
344	Safety Supplies	165.99	378.20	500	500	525
	Total Supplies	$ 49,718.67	$ 65,246.10	$ 55,350	$ 92,939	$ 61,438
	Fixed Charges					
533	Machinery and Equipment - Copier	$ 2,438.50	$ 401.18	$ 600	$ 600	$ 630
571	Inspections/Testing	5,331.50	6,430.70	7,000	7,000	10,700
	Total Fixed Charges	$ 7,770.00	$ 6,831.88	$ 7,600	$ 7,600	$ 11,330
	Capital Outlay					
941	General Purpose Machinery and Ec	$ -	$ -	$ -	$ -	$ -
966	Capital Repairs/Maint	-	-	-	-	-
999	Additions to Fixed Assets	-	583,507.00	-	24,945	-
	Total Capital Outlay	$ -	$ 583,507.00	$ -	$ 24,945	$ -
	Total Fire	$ 1,888,075.70	$ 2,477,468.70	$ 1,873,940	$ 1,945,909	$ 1,801,323

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
43100	Public Works					
	Personnel					
111	Regular Employee Salaries	$ 593,121.61	$ 596,214.67	$ 590,000	$ 600,000	$ 605,000
113	Salaries - Overtime	16,624.92	18,638.57	18,000	23,000	18,000
141	OASI Employers Share	44,206.37	44,350.02	46,750	48,750	48,000
142	Employee Health Insurance	199,072.13	182,899.01	199,000	219,000	140,000
143	Retirement - ING	16,321.38	14,014.14	18,900	16,400	11,000
143.001	Retirement - TCRS	16,677.11	15,901.15	19,000	19,500	24,000
144	Employee Dental Insurance	10,827.13	10,267.30	11,300	11,300	10,750
145	Employee Life Insurance	1,486.58	1,276.86	1,400	1,500	1,550
147	Unemployment Insurance	1,181.33	1,152.66	1,400	1,400	1,500
148	Education/Training/Travel/ Lodging	4,134.56	2,375.20	5,000	5,000	3,000
	Total Personnel	$ 903,653.12	$ 887,089.58	$ 910,750	$ 945,850	$ 862,800
	Contractual Services					
211	Postage	$ 675.97	$ 426.09	$ 1,100	$ 1,100	$ 900
213	Automobile Licenses and Title	-	18.11	150	150	150
216	Radio and TV Services	3,891.07	3,198.30	3,500	3,500	3,500
231	Publication/Formal Ads	588.63	954.10	1,200	1,200	1,200
239	Dues and Subscriptions	35.00	35.00	150	250	200
242	Water	2,079.25	2,287.65	3,000	3,000	3,000
245	Telephone	7,399.76	8,534.03	9,000	9,000	9,000
247	Street Lighting	197,718.59	186,757.84	200,000	200,000	200,000
251	Veterinary Services	869.51	1,023.84	3,000	2,900	3,000
255	Data Processing	-	-	-	-	-
259	Other Professional Services	1,921.25	5,525.27	8,000	8,000	6,000
261	Repairs and Maint - Vehicles	16,613.56	19,366.64	28,000	28,000	20,000
262	Repairs and Maint - Other Machine	7,841.22	13,664.84	21,000	21,000	15,000
264	Repairs and Maint - Traffic Lighting	18,700.79	35,724.58	20,000	20,000	20,000
266	Repairs and Maint - Buildings	6,634.93	5,840.56	12,000	12,000	10,000
268	Repairs and Maint - Roads and Stre	6,400.50	3,011.60	14,000	10,000	10,000
	Total Contractual Services	$ 271,370.03	$ 286,368.45	$ 324,100	$ 320,100	$ 301,950
	Supplies					
311	Office Supplies	$ 2,771.04	$ 2,996.60	$ 3,000	$ 3,000	$ 3,000
312	Small Items of Equipment	11,201.94	14,623.66	15,000	15,000	15,000
322	Chemical, Lab and Medical Supplie	12,191.51	9,917.68	10,000	10,000	10,000
323.001	Trustee Expenses	10,118.00	12,065.76	12,000	12,000	12,000
324	Household and Janitorial Supplies	3,680.08	3,834.10	5,000	5,000	5,000
326	Clothing and Uniforms	321.86	390.00	1,000	1,000	1,000
331	Gas, Oil, Diesel Fuel and Grease	55,938.95	53,652.07	55,000	55,000	55,000
334	Tires and Tubes	8,443.55	3,702.04	11,000	11,000	15,000
342	Sign Parts and Supplies	19,182.19	26,554.85	20,000	20,000	20,000
343	Salt Purchase	7,682.07	6,724.81	8,000	8,000	8,000
344	Safety Supplies	3,885.82	2,492.03	4,000	4,000	4,000
	Total Supplies	$ 135,417.01	$ 136,953.60	$ 144,000	$ 144,000	$ 148,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Building Materials					
421	Guardrails	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
451	Crushed Stone	10,042.54	12,421.46	25,000	25,000	10,000
455	Tile and Pipe	7,874.11	7,618.95	25,000	25,000	25,000
471	Asphalt and Asphalt Filler	6,805.18	6,356.00	10,500	10,500	15,000
	Total Building Materials	$ 24,721.83	$ 26,396.41	$ 65,500	$ 65,500	$ 55,000
	Fixed Charges					
533	Machinery and Equip - Copier	$ 479.60	$ 521.60	$ 960	$ 960	$ 960
	Total Fixed Charges	$ 479.60	$ 521.60	$ 960	$ 960	$ 960
	Capital Outlay					
931	Roads, Street, and Parking	$ -	$ 29,728.80	$ -	$ -	$ -
931.001	Roads, Street, and Parking	(168,169.33)	203,859.17	200,000	200,000	40,312
931.001	Roads and Streets	168,169.33	-	-	-	-
931.002	Street Striping	18,895.00	17,337.46	25,000	25,000	12,500
932	Paving-State Maint Contract	(18,895.00)	-	-	-	-
933	Sidewalks	-	-	-	4,000	4,000
939	Bridge Repairs	9,024.67	-	-	-	-
943	Vehicles	-	-	10,000	10,000	-
949	Other Machinery and Equipment	-	-	15,000	15,000	15,000
960	Capital Repairs - Street Lights	-	5,350.00	15,000	27,128	20,000
999	Additions to Capital Assets	192,564.33	159,895.00	-	-	10,000
	Total Capital Outlay	$ 201,589.00	$ 416,170.43	$ 265,000	$ 281,128	$ 101,812
	Total Public Works	$ 1,537,230.59	$ 1,753,500.07	$ 1,710,310	$ 1,757,538	$ 1,470,522

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description		2012-2013 Audited		2013-2014 Audited		2014-2015 Original Budget		2014-2015 Estimated Budget		2015-2016 Proposed Budget
44210	Contributions to Other Agencies										
720.001	TN Rehabilitation Center	$	11,000.00	$	11,000.00	$	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		1,616.00		1,616.00		1,616		1,616		1,616
720.006	Coffee County Library		12,000.00		12,000.00		12,000		12,000		12,000
720.007	Coffee County Senior Center		2,500.00		2,500.00		1,250		1,250		-
720.008	Manchester Senior Center		2,500.00		2,500.00		1,250		1,250		-
720.010	Keep Coffee County Beautiful		1,000.00		-		1,000		1,000		-
720.011	Manchester/Coffee County Confere		69,063.06		71,295.53		90,000		90,000		80,000
720.013	Coffee County Children's Advocacy		6,500.00		6,500.00		6,500		6,500		-
720.014	TN Backroads Heritage		1,000.00		1,000.00		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		10,000.00		12,500.00		12,500		12,500		7,000
720.019	CASA		5,000.00		1,000.00		-		-		-
	Haven of Hope		-		-		-		-		-
	Total Contributions to Other Agencie	$	126,800.06	$	126,532.53	$	142,737	$	142,737	$	105,237
	Total Expenditures	$	7,894,131.50	$	8,644,971.33	$	8,350,154.00	$	8,924,749.00	$	8,212,941.00
	Other Uses										
51620	Operating Transfers										
762	Transfer to Sanitation	$	26,856.00	$	57,000.00	$	75,000	$	75,000	$	60,000
763	Transfer to Recreation Fund		400,000.08		475,000.00		526,701		526,701		475,000
764	Transfer to General Purpose Scho		1,678,467.00		1,678,467.00		1,678,467		1,678,467		1,678,467
765	Transfer to Debt Service Fund		1,489,116.26		12,594,201.33		1,387,902		1,387,902		1,391,265
765.001	Transfer to Debt Service-Leave		-		-		-		-		20,000
767	Transfer to Tourism Fund		-		126,387.00		-		-		-
770	Transfer to Community Policing		17,000.00		7,000.00		2,000		2,000		-
	Total Other Uses	$	3,611,439.34	$	14,938,055.33	$	3,670,070	$	3,670,070	$	3,624,732
	Total Expenditures and Other Uses	$	11,505,570.84	$	23,583,026.66	$	12,020,224	$	12,594,819	$	11,837,673
	Revenues and Other Sources Over (Under)										
	Expenditures and Other Uses	$	421,024.59	$	(285,249.52)	$	(364,328)	$	(275,010)	$	-
	Estimated Beginning Fund Balance J		2,935,206.04		3,356,230.63		3,066,981.11		3,066,981.11		2,791,971.00
	Non-spendable Fund Balance		80,327.42		80,000.00		80,000		80,000		80,000
	Assigned Fund Balance										
	Fire Department Equipment		-		4,000.00		-		-		-
	Unassigned Fund Balance		3,275,903.21		2,986,981.11		2,622,653.11		2,711,971.11		2,711,971.00
	Estimated Ending Fund Balance June	$	3,356,230.63	$	3,066,981.11	$	2,702,653	$	2,791,971	$	2,791,971

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues and Other Sources					
	Charges for Current Services					
34131	Administrative Service Fees	$ 102,261.11	$ 103,439.57	$ 103,000	$ 103,000	$ 105,000
34412	Solid Waste Residential Collection	272,374.66	275,513.83	260,000	260,000	270,000
34415	Solid Waste Debris Pickup	9,284.00	24,209.49	20,000	20,000	20,000
34423	Solid Waste Surcharge - General	552,289.66	568,338.33	550,000	550,000	575,000
34440	Refuse Recycling Charges	20,337.69	19,811.10	25,000	25,000	30,000
36999	Miscellaneous Revenue	-	-	-	3,000	3,000
	Total Current Services	$ 956,547.12	$ 991,312.32	$ 958,000	$ 961,000	$ 1,003,000
	Other Sources					
36961	Transfer from General Fund	$ 26,856.00	$ 57,000.00	$ 75,000	$ 75,000	$ 60,000
36999	Miscellaneous Revenues	-	-	3,000	-	3,000
	Total Other Revenue	$ 26,856.00	$ 57,000.00	$ 78,000	$ 75,000	$ 63,000
	Total Revenues and Other Sources	$ 983,403.12	$ 1,048,312.32	$ 1,036,000	$ 1,036,000	$ 1,066,000
	Expenditures					
43200	Sanitation Services					
	Personnel					
111	Regular Employee Salaries	$ 189,242.00	$ 194,469.05	$ 214,000	$ 214,000	$ 220,000
113	Salaries - Overtime	2,757.97	1,801.45	5,000	5,000	5,000
141	OASI Employers Share	15,249.29	15,014.69	16,800	16,800	17,500
142	Health Insurance	73,629.41	67,613.15	72,500	72,500	50,000
143	Retirement - ING	5,090.87	3,621.19	6,300	4,800	4,200
143.001	Retirement - TCRS	1,458.62	3,309.33	7,000	6,000	8,700
144	Employee Dental Insurance	3,867.58	3,802.83	4,100	4,100	3,800
145	Employee Life Insurance	549.87	472.26	510	510	550
146	Worker's Compensation	5,279.26	5,711.00	7,300	7,255	7,300
147	Unemployment Insurance	474.67	483.41	450	450	500
	Total Personnel	$ 297,599.54	$ 296,298.36	$ 333,960	$ 331,415	$ 317,550
	Contractual Services					
261	Repairs and Maint - Vehicles	$ 20,548.89	$ 18,254.81	$ 25,000	$ 25,000	$ 20,000
262	Repairs and Maint - Other Machinery	2,097.64	8,127.70	12,000	12,000	12,000
294	Brush Disposal	29,505.00	32,077.50	35,000	35,000	35,000
295	Landfill Services	577,418.10	594,200.12	580,000	580,000	600,000
	Total Contractual Services	$ 629,569.63	$ 652,660.13	$ 652,000	$ 652,000	$ 667,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Supplies					
312	Small Items of Equipment	$ 789.89	$ 317.03	$ 1,500	$ 1,500	$ 800
331	Gas, Oil, Diesel Fuel and Grease	31,695.60	32,973.66	35,000	35,000	35,000
334	Tires, Tubes, ETC.	1,497.38	6,529.56	12,000	12,000	9,000
511	General Liability	1,764.29	1,800.00	2,500	2,500	2,500
	Total Supplies	$ 35,747.16	$ 41,620.25	$ 51,000	$ 51,000	$ 47,300
	Capital Outlay					
999	Additions to Fixed Assets	$ -	-	$ 25,000	$ 25,000	$ -
	Total Capital Outlay	$ -	-	$ 25,000	$ 25,000	$ -
	Total Expenditures	$ 962,916.33	$ 990,578.74	$ 1,061,960	$ 1,059,415	$ 1,031,850
	Transfer to Other Funds					
50000-001	Transfer to Debt Service Fund	$ 26,849.63	$ 15,689.63	$ -	$ -	$ 56,626
	Total Transfers	$ 26,849.63	$ 15,689.63	$ -	$ -	$ 56,626
	Total Expenditures and Other Sources	$ 989,765.96	$ 1,006,268.37	$ 1,061,960	$ 1,059,415	$ 1,088,476
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (6,362.84)	$ 42,043.95	$ (25,960)	$ (23,415)	$ (22,476)
	Estimated Beginning Fund Balance July 1	114,503.24	108,140.40	150,184	150,184	126,769
	Estimated Ending Fund Balance June 30	$ 108,140.40	$ 150,184.35	$ 124,224	$ 126,769	$ 104,293

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues and Other Sources					
	Local Taxes					
31920	Room Occupancy Tax	$ 160,294.00	$ 158,105.34	$ 150,000	$ 150,000	$ 150,000
	Total Local Taxes	$ 160,294.00	$ 158,105.34	$ 150,000	$ 150,000	$ 150,000
	Intergovernmental					
33485	Arts Bldg Comm Grant Revenue	$ -	$ -	$ -	$ -	$ -
33490	LDR Phase IV (Old Stone Fort)	24,000.00	-	-	-	-
33492	Dept of Health Grant	-	-	-	-	-
33493	Greenway Extention Phase V	55,133.67	-	-	-	-
33494	Comm Foundation Grant	5,000.00	5,000.00	-	-	5,000
33495	Transfer from EEBG Grant	-	-	-	-	-
33496	Transfer from Diabetes Grant	-	-	-	-	-
33497	Diabetes Grant 2	9,995.96	-	-	-	-
33498	LPRF Grant (Soccer Complex)	-	103,087.56	95,913	95,913	-
33499	LPRF Grant (Soccer Complex)-Park Partners	-	125,000.00	-	-	-
33500	LPRF Grant (Soccer Complex)-InKind	-	-	-	-	-
33501	Diabetes Grant B	-	15,000.00	15,000	15,000	-
33502	Diabetes Grant A	-	150,000.00	150,000	150,000	150,000
33503	Diabetes Grant A-InKind	-	-	30,000	30,000	30,000
	Total Intergovernmental	$ 94,129.63	$ 398,087.56	$ 290,913	$ 290,913	$ 185,000
	Charges for Current Services					
34723	Swimming Lesson Charges	$ 31,341.50	$ 35,082.50	$ 35,000	$ 35,000	$ 36,000
34724	Pool Rental	38,840.56	27,285.50	33,000	33,000	30,000
34742	Activity Fees	29,340.00	30,031.00	33,000	33,000	35,000
34743	Day Camp Charges	36,871.00	36,978.50	38,000	38,000	38,000
34744	Fireworks	-	-	1,000	5,000	5,000
34745	Park and Recreation Concessions	83,960.60	74,561.48	94,000	94,000	80,000
34746	ADA Wright Center - Rental	11,668.50	10,301.75	11,000	11,000	12,000
34747	Shelter Rentals	3,701.25	4,497.50	4,000	4,000	4,500
34771	Membership and Dues - Yearly Passes	572,429.68	552,892.46	564,000	564,000	605,000
34772	Membership and Dues - Monthly Passes	26,933.00	26,828.00	32,000	32,000	30,000
34773	Membership and Dues - Daily Passes	176,650.40	177,813.22	174,000	174,000	184,000
34774	Recreation Complex Concessions	82,760.88	82,698.69	87,000	87,000	87,000
34777	Athletic League	1,485.50	1,622.50	1,500	1,500	2,000
34781	Sponsorships	15,050.00	13,150.00	13,000	13,000	15,000
34792	Meeting Room Rental	15,798.00	17,075.50	16,000	16,000	19,000
	Total Charges for Current Services	$ 1,126,830.87	$ 1,090,818.60	$ 1,136,500	$ 1,140,500	$ 1,182,500
	Other Revenues					
36330	Sale of Equipment	$ 5,512.20	$ 2,624.52	$ -	$ 4,306	$ 5,000
36350	Insurance Recovery	28,725.76	1,870.00	-	-	-
36998	Donated Property (Amphitheatre)	-		-	-	-
36999	Miscellaneous Revenues	3,332.40	9,945.36	10,000	10,000	10,000
37000	Sale of Fixed Assets	-	1,656.09			
	Total Other Revenues	$ 37,570.36	$ 16,095.97	$ 10,000	$ 14,306	$ 15,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Total Revenues	$ 1,418,824.86	$ 1,663,107	$ 1,587,413	$ 1,595,719	$ 1,532,500
	Other Sources					
39100	Capital Lease Proceeds	$ -	$ -		$ -	$ -
39110	Transfer from General Fund	400,000.08	475,000.00	526,701	526,701	475,000
39120	Transfer from Tourism	-	14,000.00			
	Total Other Sources	$ 400,000.08	$ 489,000.00	$ 526,701	$ 526,701	$ 475,000
	Total Revenue and Other Sources	$ 1,818,824.94	$ 2,152,107.47	$ 2,114,114	$ 2,122,420	$ 2,007,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
44410	Recreation Administration					
	Personnel					
111	Regular Employee Salaries	$ 140,710.92	$ 141,737.76	$ 143,445	$ 143,945	$ 141,000
113	Salaries-Overtime	619	38.48	-	-	750
141	OASI Employers Share	10,165.61	10,211.40	11,000	11,100	10,900
142	Employee Health Insurance	33,110.64	39,131.71	39,600	41,100	28,000
143	Retirement - ING	2,332.00	2,356.01	3,375	3,375	5,700
143	Retirement - TCRS	4,946.16	4,966.65	5,250	5,250	3,175
144	Employee Dental Insurance	1,773.43	2,280.96	2,300	2,300	2,200
145	Employee Life Insurance	270.62	254.82	260	260	260
147	Unemployment Insurance	216.00	216.00	400	400	537
148	Education/Training/Travel/ Lodging	945.00	1,974.61	3,500	3,500	3,000
	Total Personnel	$ 195,089.28	$ 203,168.40	$ 209,130	$ 211,230	$ 195,522
	Contractual Services					
211	Postage	$ 1,127.03	$ 1,077.22	$ 1,500	$ 1,500	$ 1,500
221	Printing, Duplicating and Typing	819.37	634.89	1,000	1,000	1,000
231	Publication Formal/Legal Notices	646.29	2,495.37	1,500	1,500	1,500
235	Membership, Registration and Tuition	-	-	-	-	-
239	Dues and Subscription	1,114.33	1,295.00	1,500	1,500	1,500
	Total Contractual Services	$ 3,707.02	$ 5,502.48	$ 5,500	$ 5,500	$ 5,500
	Supplies					
311	Office Supplies and Materials	$ 2,204.81	$ 1,621.73	$ 2,000	$ 2,000	$ 1,750
319	Office Stationary and Forms	207.00	167.69	500	500	500
326	Clothing and Uniforms	-	-	200	200	200
	Total Supplies	$ 2,411.81	$ 1,789.42	$ 2,700	$ 2,700	$ 2,450
	Total Recreation Administration	$ 201,208.11	$ 210,460.30	$ 217,330	$ 219,430	$ 203,472

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
44420	Recreation Center					
	Personnel					
111	Regular Employee Salaries	$ 193,015.21	$ 172,361.43	$ 197,950	$ 170,000	$ 168,000
113	Salaries - Overtime	6,528.97	2,911.87	2,000	3,100	3,000
121	Wages - Part-Time	223,362.29	254,052.23	234,000	234,000	235,000
141	OASI Employers Share	31,330.33	31,478.16	33,200	33,200	31,750
142	Employee Health Insurance	71,497.16	74,617.54	72,000	62,000	35,750
143	Retirement - ING	991.23	991.35	4,600	1,600	2,450
143	Retirement - TCRS	6,848.56	5,777.95	6,800	6,800	7,000
144	Employee Dental Insurance	3,873.48	4,346.92	4,100	3,200	2,600
145	Employee Life Insurance	559.67	494.63	500	450	450
146	Worker's Compensation	6,651.23	6,391.00	8,600	8,610	7,000
147	Unemployment Insurance	2,583.84	1,770.76	2,500	2,500	2,500
148	Education/Training/Travel/ Lodging	2,506.67	2,986.83	2,500	2,500	3,000
	Total Personnel	$ 549,748.64	$ 558,180.67	$ 568,750	$ 527,960	$ 498,500
	Contractual Services					
216	Radio and Cable Services	$ 1,390.40	$ 1,557.47	$ 1,600	$ 1,600	$ 1,600
241	Electric	242,495.33	207,505.49	220,000	220,000	240,000
242	Water	18,174.78	18,881.03	19,000	19,000	20,000
244	Gas	66,138.36	56,793.84	64,000	64,000	62,000
245	Telephone	2,263.04	3,028.00	3,000	3,000	3,000
255	Data Processing Support	10,979.37	8,466.30	7,000	7,800	7,000
261	Repairs and Maint - Vehicles	3,316.40	437.96	1,500	1,650	1,500
262	Repairs and Maint - Other Machinery	26,936.35	35,618.70	35,000	41,373	35,000
263	Repairs and Maint - Office Equip	4,724.56	1,917.11	2,000	2,000	2,000
265	Repairs and Maint - Grounds	4,650.63	3,998.01	3,500	3,500	4,000
266	Repairs and Maint - Buildings	19,581.48	16,786.93	12,000	23,100	12,000
270	Contracted Recreational Services	350.00	969.50	1,000	1,005	1,000
	Total Contractual Services	$ 401,000.70	$ 355,960.34	$ 369,600	$ 388,028	$ 389,100
	Supplies					
312	Small Items of Equipment-Wellness	$ 2,462.64	$ 3,849.78	$ 4,000	$ 4,000	$ 4,000
322	Chemical, Lab and Medical Supplies	19,954.15	19,140.99	20,000	20,000	20,000
323	Food	47,308.71	42,719.69	49,000	49,000	45,000
323.002	Program Meals	119.51	249.44	500	500	1,000
324	Household and Janitorial Supplies	20,027.29	19,398.55	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	16,813.40	16,067.41	15,000	15,000	15,000
326	Clothing and Uniforms	2,749.43	1,917.12	3,500	3,500	3,500
329	Operating Supplies	384.55	415.16	-	-	-
329.001	Diabetes Grant B Expense	0.00	10,645.01	15,000	15,000	-
329.002	Diabetes Grant A Expense	0.00	3,516.34	150,000	150,000	150,000
329.003	Diabetes Grant A Inkind Expense	0.00	-	30,000	30,000	30,000
330	Community Foundation Grant Expense	0.00	3,202.80	1,500	1,500	5,000
331	Gas, Oil, Diesel Fuel and Grease	1,411.80	1,745.40	1,500	1,500	1,500
334	Tires and Tubes	0.00	-	-	-	-

City of Manchester, Tennessee
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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Total Supplies	$ 111,231.48	$ 122,867.69	$ 310,000	$ 310,000	$ 295,000
	Fixed Charges					
511	General Liability	$ 14,433.88	$ 19,468.00	$ 21,000	$ 19,872	$ 21,000
533	Machinery and Equipment - Copier	2,089.69	2,368.28	3,500	3,500	3,000
533.001	Machinery and Equipment - Rental	2,870.43	3,222.61	3,000	3,000	3,000
	Total Fixed Charges	$ 19,394.00	$ 25,058.89	$ 27,500	$ 26,372	$ 27,000
	Capital Outlay					
941	General Purpose Equipment	$ -	$ 973.00	$ 10,000	$ 12,500	$ 40,000
944	Dept of Health Grant	-	-	-	-	-
947	Office Machinery & Equip	-	-	-	-	-
966	Capital Repairs - Building	-	16,659.30	-	23,000	47,150
970	Transfer to Debt Service	-	-	-	-	-
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	33,129.57	145,628.50	23,000	-	-
	Total Capital Outlay	$ 44,118.44	$ 163,260.80	$ 33,000	$ 35,500	$ 87,150
	Total Recreation Center	$ 1,125,493.26	$ 1,225,328.39	$ 1,308,850	$ 1,287,860	$ 1,296,750

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
44720	Park Area					
	Personnel					
111	Regular Employee Salaries	$ 54,630.84	$ 54,000.67	$ 53,500	$ 58,000	$ 62,000
113	Salaries - Overtime	934.76	955.88	4,000	4,000	3,000
121	Wages - Part-Time	87,424.26	77,440.81	70,000	70,000	70,000
141	OASI Employers Share	10,788.32	9,882.92	9,750	10,150	10,340
142	Employee Health Insurance	13,892.15	18,318.39	18,750	27,150	19,000
143.001	Retirement-TCRS	1,309.20	2,822.37	3,100	3,100	3,480
144	Employee Dental Insurance	675.11	990.96	1,000	1,060	1,425
145	Employee Life Insurance	146.94	159.56	160	200	170
146	Worker's Compensation Insurance	1,758.42	2,564.00	4,000	4,000	3,000
147	Unemployment Insurance	514.12	485.02	1,500	1,500	1,000
	Total Personnel	$ 172,074.12	$ 167,620.58	$ 165,760	$ 179,160	$ 173,415
	Contractual Services					
231	Publication and Legal Notices	$ -	$ 161.00	$ -	$ -	$ -
241	Electric	22,264.10	19,860.41	23,000	23,000	25,000
242	Water	13,861.28	20,089.81	14,000	20,000	18,000
244	Gas	2,421.70	3,981.53	3,000	3,525	3,000
245	Telephone	2,752.64	1,822.35	2,800	2,800	2,800
254	Architectural/Engineering	2,695.00	-	-	-	-
259	Other Professional Services - Fireworks	4,050.00	9,400.00	4,500	5,000	10,000
261	Repair and Maintenance - Motor Vehicles	871.99	1,398.33	2,000	2,000	2,000
262	Repair and Maintenance - Other Machinery	4,055.53	5,372.40	4,000	4,000	3,000
265	Repair and Maintenance - Grounds	57,293.72	37,403.54	35,000	30,000	31,000
266	Repair and Maintenance - Buildings	10,298.91	5,015.95	5,000	5,030	5,000
270	Contracted Recreational Services	4,550.05	4,515.00	5,000	5,000	4,500
	Total Contractual Services	$ 125,114.92	$ 109,020.32	$ 98,300	$ 100,355	$ 104,300
	Supplies					
312	Small Items of Equipment	$ 1,954.78	$ -	$ 500	$ 500	$ -
323	Food - Concessions	51,339.97	47,886.12	55,000	55,000	50,000
323.001	Trustee Expenses	-	-	-	-	500
324	Household and Janitorial Supplies	5,235.49	6,097.68	5,000	5,000	6,000
325	Recreation Supplies/Program Equipment	6,578.16	3,658.22	5,500	5,500	5,000
326	Recreation Uniforms	1,162.93	1,517.22	1,500	1,500	1,500
331	Gas, Oil, Diesel Fuel, and Grease	7,282.36	6,096.41	7,500	7,500	7,500
334	Tires, Tubes, ETC.	636.18	340.89	1,000	1,000	1,000
	Total Supplies	$ 74,189.87	$ 65,596.54	$ 76,000	$ 76,000	$ 71,500
	Fixed Charges					
511	General Liability	$ 4,130.72	$ 5,491.00	$ 5,600	$ 5,605	$ 5,600
533	Machinery and Equipment -Rental	369.41	866.80	-	-	-
	Total Fixed Charges	$ 4,500.13	$ 6,357.80	$ 5,600	$ 5,605	$ 5,600

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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Capital Outlay					
949	Other Machinery & Equipment	$ -	$ -	$ -	$ -	$ 12,000
954	Capital - LDR Greenway Phase IV(Design)	-	-	-	-	-
954.001	Capital - LDR Greenway Phase IV	-	-	-	-	-
954.002	Capital - LDR Greenway Phase V	-	-	-	-	-
955	Arts Grant	-	-	-	-	-
965	Repair & Maint - Grounds	-	-	12,000	12,000	24,000
966	Repair & Maint - Building	-	-	-	-	-
999	Additions to Fixed Asset	-	200,175.82	71,913	71,913	-
999.002	Additions to Fixed Asset	-	12,498.00	$ -	-	-
	Total Capital Outlay	$ -	$ 212,673.82	$ 83,913	$ 83,913	$ 36,000
	Total Park Area	$ 375,879.04	$ 561,269.06	$ 429,573	$ 445,033	$ 390,815
	Total Expenditures	$ 1,702,580.41	$ 1,997,057.75	$ 1,955,753	$ 1,952,323	$ 1,891,037
	Transfer to Other Funds					
960	Transfer to Debt Service - Land Purchase	$ 97,023.92	$ 92,522.33	$ 90,696	$ 90,696	$ 87,672
960.001	Transfer to Debt Service-Equipment Lease	-	-	-	11,736	28,166
960.002	Transfer to Debt Service-Leave	-	-	-	-	2,500
	Total Transfers	$ 97,023.92	$ 92,522.33	$ 90,696.00	$ 102,432	$ 118,338
	Total Expenditures and Other Sources	$ 1,799,604.33	$ 2,089,580.08	$ 2,046,449	$ 2,054,755	$ 2,009,375
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 116,244.53	$ 62,527.39	$ 67,665	$ 67,665	$ (1,875)
	Estimated Beginning Fund Balance July 1	$ 12,678.31	$ 128,922.84	$ 191,450	$ 191,450	$ 259,115
	Estimated Ending Fund Balance June 30	$ 128,922.84	$ 191,450.23	$ 259,115	$ 259,115	$ 257,240

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues					
	Fines, Forfeitures and Penalties					
35110	City Court Fines and Costs	$ 23,323.28	$ 75,148.24	$ 75,000	$ 75,000	$ 70,000
	Total Fines, Forfeitures and Penalties	$ 23,323.28	$ 75,148.24	$ 75,000	$ 75,000	$ 70,000
	Other Revenues					
33423	NADD Grant Revenue	$ 5,000.00	$ 5,000.00	$ 5,000	5,000	-
36330	Sale of Equipment	2,365.00	10,900.49	-	-	-
36332	Sale of Equipment - Drug Fund	24,919.96	7,710.30	30,000	32,500	40,000
36340	Confiscations	-	3,500.00	-	-	-
36362	Sale of Vehicles	-	9,022.46	30,000	30,000	25,000
36715	Contribution and Donations	92,176.58	621,667.26	40,000	40,000	30,000
36735	Contribution and Donations - Individuals	49,270.69	53,453.00	25,000	25,000	20,000
36940	Sale of Seized Vehicle Fees	904.82	-	-	-	1,000
36941	Sale of Vehicles - Confiscations	11,691.93	15,745.17	30,000	30,000	30,000
36942	Sale of Other Contraband	786.90	-	5,000	5,000	10,000
	Total Other Revenues	$ 187,115.88	$ 726,998.68	$ 165,000	$ 167,500	$ 156,000
	Total Revenues	$ 210,439.16	$ 802,146.92	$ 240,000	$ 242,500	$ 226,000
	Expenditures					
42129	Drug Investigation and Control					
	Personnel					
111	Salaries	$ -	$ -	$ 42,000	$ 19,000	$ -
113	Salaries-Overtime	-	-	18,338	18,338	20,000
135	Holiday	-	-	-	650	-
141	OASI Employers Share	-	-	4,600	4,300	1,530
142	Employee Health Insurance	-	-	13,200	8,200	-
143	Retirement - ING	-	-	-	200	600
143.001	Retirement - TCRS	-	-	3,200	3,200	800
144	Employee Dental Insurance	-	-	765	465	-
145	Employee Life Insurance	-	-	100	70	-
147	Unemployment Insurance	-	-	100	100	-
	Salaries-Benefits	-	-	-	-	-
148	Education/Training	6,170.86	11,182.44	12,000	12,000	12,000
	Total Personnel	$ 6,170.86	$ 11,182.44	$ 94,303	$ 66,523	$ 34,930
	Contractual Services					
213	Automobile Licenses & Titles	$ 70.66	$ 438.75	$ 1,000	1,000	1,000
231	Publication Formal/Legal Notice	-	-	-	-	-
241	Gov.Deals Expense	3,992.91	3,596.42	2,000	9,000	6,000
261	Repair & Maint - Vehicle	604.39	2,456.91	2,000	9,000	5,000
269	Other Repair and Maintenance Services	1,260.20	1,202.03	2,000	2,000	2,000
299	Misc. Contractual Services	3,910.02	9,815.85	8,000	8,000	8,000
	Total Contractual Services	$ 9,838.18	$ 17,509.96	$ 15,000	$ 29,000	$ 22,000

City of Manchester, Tennessee
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Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Supplies					
312	Small Items of Equipment	$ 12,233.36	$ 15,678.31	$ 1,000	1,000	2,000
326	Clothing and Uniforms	$ 9,119.99	184.59	1,000	1,000	3,000
329	Other Operating Supplies	26,404.54	52,727.06	35,000	92,000	45,000
331	Gas, Oil, Diesel Fuel	-	-	-	1,200	2,000
332	Dog Equipment and Supplies	408.98	122.00	-	-	-
333	Other Equipment Parts	8,247.16	4,539.10	12,000	12,000	10,000
	Total Supplies	$ 56,414.03	$ 73,251.06	$ 49,000	$ 107,200	$ 62,000
	Capital Outlay					
942	General Purpose Machinery and Equipment	$ 28,201.00	$ 10,511.00	$ 10,000	3,000	10,000
943	Drug Vehicle	106,767.56	660,150.00	$ 70,000	33,000	100,000
	Total Capital Outlay	$ 134,968.56	$ 670,661.00	$ 80,000	$ 36,000	$ 110,000
	Total Expenditures	$ 207,391.63	$ 772,604.46	$ 238,303	$ 238,723	$ 228,930
	Revenue and Other Sources Over (Under) Expenditures and Other Uses	3,047.53	$ 29,542.46	$ 1,697	3,777	(2,930)
	Estimated Beginning fund Balance July 1	438,475.38	441,522.91	$ 471,065	471,065	474,842
	Estimated Ending Fund Balance June 30	441,522.91	$ 471,065.37	$ 472,762	$ 474,842	$ 471,912

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues					
	Local Taxes					
31920	Room Occupancy Tax	$ 80,147.02	$ 79,052.63	$ 75,000	$ 75,000	$ 75,000
	Total Local Taxes	$ 80,147.02	$ 79,052.63	$ 75,000	$ 75,000	$ 75,000
	Grant Revenue					
31947	Partnership Marketing Program Proceeds	$ -	$ 2,500.00	$ -	$ 2,500	$ -
37000	Grant Revenue-State of Tennessee	1539.49	505,218.73	476,686	456,326	-
37001	Transfer from General Fund	-	126,387.00	-	-	-
		$ 1,539.49	$ 634,105.73	$ 476,686	$ 458,826	$ -
	Total Revenues	$ 81,686.51	$ 713,158.36	$ 551,686	$ 533,826	$ 75,000
	Expenditures					
47210	Personnel					
111	Salaries	$ 1,053.46	$ 143.00	$ -	$ -	$ -
141	OASI Employers Share	94.00	10.94	-	-	-
147	Unemployment Insurance	9.83	1.14	-	-	-
148	Travel	224.00	638.07	1,000	1,000	1,000
	Total Personnel	$ 1,381.29	$ 793.15	$ 1,000	$ 1,000	$ 1,000
	Contractual Services					
236	Public Relations	$ 205.65	$ 6,288.93	$ 5,000	$ 5,000	$ -
236.002	Local Activity Support	7,875.00	9,625.51	20,000	20,000	20,000
236.004	Tourism Promo - Brochures, Flyer, Ads	12,264.13	8,250.97	12,000	12,000	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	8,400
247	Christmas Lighting and Banners	1,755.11	11.99	13,000	13,000	10,000
	Total Contractual Services	$ 43,499.89	$ 45,577.40	$ 71,400	$ 71,400	$ 71,400
	Supplies					
329	Other Operating Supplies	$ 449.33	$ -	$ 500	$ 500	$ 2,600
329.001	Signs and Sign Maintenance	200.00	89.90	1,000	1,000	-
329.002	Landscaping, General Prom & Other	600.00	-	1,100	1,100	-
	Total Supplies	$ 1,249.33	$ 89.90	$ 2,600	$ 2,600	$ 2,600
	Capital Outlay					
939	Downtown Renovation Project	$ 14,221.24	$ 632,612.78	$ 602,568	$ 602,568	$ -
945	Transfer to Recreation Center	$ -	$ 14,000.00			
947	Partnership Marketing Program Grant	-			-	-
	Total Capital Outlay	$ 14,221.24	$ 646,612.78	$ 602,568	$ 602,568	$ -
	Total Expenditures	$ 60,351.75	$ 693,073.23	$ 677,568	$ 677,568	$ 75,000

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Transfers					
50000.002	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	$ -	$ -	$ -	$ -	$ -
	Total Expenditures and Other Sources	$ 60,351.75	$ 693,073.23	$ 677,568	$ 677,568	$ 75,000
	Revenues over (Under) Expenditures	$ 21,334.76	20,085.13	(125,882)	(143,742)	-
	Estimated Beginning Fund Balance July 1	$ 210,556.45	231,891.21	251,976	251,976	108,234
	Estimated Ending Fund Balance June 30	$ 231,891.21	$ 251,976.34	$ 126,094	$ 108,234	$ 108,234

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Community Policing Fund 245
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues					
	Fines, Forfeitures and Penalties					
35110	City Court Fines and Costs	6,514.00	$ 6,678.25	$ 7,000	$ 7,000	$ 7,000
	Total Fines, Forfeitures and Penalties	6,514.00	$ 6,678.25	$ 7,000	$ 7,000	$ 7,000
	Other Revenues					
36741	Contributions and Donations - Comm. Pol.	30,363.25	$ 25,926.71	$ 25,000	$ 25,000	$ 25,000
	Total Other Revenues	30,363.25	$ 25,926.71	$ 25,000	$ 25,000	$ 25,000
	Total Revenues	36,877.25	$ 32,604.96	$ 32,000	$ 32,000	$ 32,000
	Other Sources					
39000	Transfer from General Fund	17,000.00	$ 7,000.00	$ 2,000	$ 2,000	$ -
	Total Other Sources	17,000.00	$ 7,000.00	$ 2,000	$ 2,000	$ -
	Total Revenues and Other Sources	53,877.25	$ 39,604.96	$ 34,000	$ 34,000	$ 32,000
	Expenditures					
42170	Community Policing Program					
	Personnel					
148	Education/Training	$ 4,730.35	$ 720.84	$ 3,000	$ 3,250	$ 3,000
	Total Personnel	$ 4,730.35	$ 720.84	$ 3,000	$ 3,250	$ 3,000
	Contractual Services					
236	Public Relations	$ 10,011.12	$ 11,844.14	$ 9,000	9,000	9,000
237	Community Christmas Expense	$ 6,291.43	11,291.68	$ 12,000	12,000	12,000
	Total Contractual Services	$ 16,302.55	$ 23,135.82	$ 21,000	$ 21,000	$ 21,000
	Supplies					
312	Small Items of Equipment	$ 3,397.67	$ 212.94	$ 1,000	$ 1,000	$ 1,000
323	Food	6,725.82	7,691.60	10,000	10,000	10,000
329	Other Operating Supplies	4,723.29	866.17	4,000	4,000	4,000
	Total Supplies	$ 14,846.78	$ 8,770.71	$ 15,000	$ 15,000	$ 15,000
	Contributions to Other Agencies					
720	Donations To Misc. Organizations	$ -	$ 250.00	$ -	$ -	$ -
	Total Contributions to Other Agencies	$ -	$ 250.00	$ -	$ -	$ -
	Total Expenditures	$ 35,879.68	$ 32,877.37	$ 39,000	$ 39,250	$ 39,000
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	17,997.57	$ 6,727.59	$ (5,000)	(5,250)	(7,000)
	Estimated Beginning Fund Balance July 1	26,650.03	44,647.60	51,375	51,375	46,125
	Estimated Ending Fund Balance June 30	$ 44,647.60	$ 51,375.19	$ 46,375	$ 46,125	$ 39,125

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule E-1

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues and Other Sources					
	Charges for Current Services					
	Other Revenues					
36101	Interest Earnings	$ 13,446.17	$ 14,164.61	$ 12,000	$ 12,000	$ 12,000
36220	Lease of Property	33,700.00	33,700.00	33,700	27,875	27,875
	Total Other Revenues	$ 47,146.17	$ 47,864.61	$ 45,700	$ 39,875	$ 39,875
	Total Revenues	$ 47,146.17	$ 47,864.61	$ 45,700	$ 39,875	$ 39,875
	Other Sources					
36961	Transfer from General Fund	$ 1,489,116.26	$ 12,594,201.33	$ 1,387,902	$ 1,387,902	$ 1,391,265
36962	Transfer from General Fund-Leave	-	-	-	-	20,000
36963	Transfer from Recreation Fund-Leave	-	-	-	-	2,500
36965	Transfer from Sanitation	26,849.63	15,689.63	-	-	56,626
36968	Transfer from Recreation	97,023.92	92,522.33	90,696	102,432	115,838
	Total Other Sources	$ 1,612,989.81	$ 12,702,413.29	$ 1,478,598	$ 1,490,334	$ 1,586,229
	Total Revenue and Other Sources	$ 1,660,135.98	$ 12,750,277.90	$ 1,524,298	$ 1,530,209	$ 1,626,104
	Expenditures					
49000	Debt Service					
610	Principal on Bonds	$ 360,000.00	$ 11,605,000.00	$ 430,000	$ 430,000	$ 435,000
640	Interest on Bonds	1,002,883.76	830,736.33	793,837	793,837	782,000
660	Rec Center Lease	-	-	-	11,736	28,166
680	Sanitation Lease to Purchase Equipment	-	-	-	-	56,626
690	Other Debt Service-Principal	100,000.00	110,000.00	120,000	120,000	135,000
691	Other Debt Service-Interest	26,232.50	48,465.00	44,065	44,065	39,265
690.001	Capital Outlay Note-Prin FNB	25,000.00	15,000.00	-	-	-
691.001	Capital Outlay Note-Int FNB	1,849.63	689.63	-	-	-
691.002	Capital Outlay Note-Prin land	78,571.42	78,571.42	78,572	78,735	78,572
691.003	Capital Outlay Note-Int Land	18,452.50	13,950.91	12,124	12,255	9,100
691.005	BAN - Interest	-	-	-	-	-
691.006	Accumulated Leave Payout-City					20,000
691.007	Accumulated Leave Payout-Recreation					2,500
		-				
	Total General Government Debt Service	$ 1,612,989.81	$ 12,702,413.29	$ 1,478,598	$ 1,490,628	$ 1,586,229
49501	Expenditures					
692	Bank Service Charges	$ 2,500.00	$ 1,860.00	2,500	$ 2,500	$ 2,500
	Total Service Charges	$ 2,500.00	$ 1,860.00	$ 2,500	$ 2,500	$ 2,500
	Total Expenditures	1,615,489.81	$ 12,704,273.29	$ 1,481,098	$ 1,493,128	$ 1,588,729

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues and Other Sources Over (Under)	$ 44,646.17	$ 46,004.61	$ 43,200	$ 37,081	$ 37,375
	Estimated Ending Fund Balance July 1	2,064,035.77	2,108,681.94	2,154,687	$ 2,154,687	$ 2,191,768
	Estimated Ending Fund Balance June 30	$ 2,108,681.94	$ 2,154,686.55	$ 2,197,887	$ 2,191,768	$ 2,229,143

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2016

	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
						-
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	1,157,715.00	254,586.71	20,357,411.26	12,271,418.86	796,900.00	34,838,031.83

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2016

	$10,620,000 Public Improvement GO Fixed Rate Bonds Series 2010	Total Bond Requirements
Principal Requirements		
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	10,590,000.00	10,590,000.00
Interest Requirements		
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	9,767,411.26	9,767,411.26
Total Debt Requirements	20,357,411.26	20,357,411.26

City of Manchester, Tennessee
Future Bond Requirements

For the Fiscal Year Ending June 30, 2016

REFUNDING 2013

	$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A
Principal Requirements	
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	9,535,000.00
Interest Requirements	
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	2,736,418.86
Total Debt Requirements	12,271,418.86

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2016

REFUNDING 2014 PORTION

	$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A
Principal Requirements	
2015-2016	370,000.00
2016-2017	385,000.00
Total Principal Requirements	755,000.00
Interest Requirements	
2015-2016	26,500.00
2016-2017	15,400.00
Total Interest Requirements	41,900.00
Total Debt Requirements	796,900.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Future Other Debt Requirements
For the Fiscal Year Ending June 30, 2016

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

	Principal	Interest	Total
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	1,010,000.00	147,715.00	1,157,715.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester Tennessee
Debt Service Schedule
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note
For Fiscal year Ending June 30, 2016

Principal Requirements	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
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	117,857.16	118,483.15	236,340.31
Interest Requirements			
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	9,075.00	9,171.40	18,246.40
Total Debt Requirements	126,932.16	127,654.55	254,586.71

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester Tennessee
Debt Service Schedule
Recreation Cardio Equipment Lease
For Fiscal year Ending June 30, 2016

Principal Requirements		Total
2015-2016	28,165.56	28,165.56
2016-2017	28,165.56	28,165.56
2017-2018	16,429.91	16,429.91
		-
Total Principal Requirements	72,761.03	72,761.03

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester Tennessee
Debt Service Schedule
Public Works Equipment Lease
For Fiscal year Ending June 30, 2016

Principal Requirements	KNUCKLEBOOM TRUCK	LEAF BLOWER	Total
2015-2016	43,973.00	12,653.00	56,626.00
2016-2017	43,973.00	12,653.00	56,626.00
2017-2018	43,973.00	12,653.00	56,626.00
			-
Total Principal Requirements	131,919.00	37,959.00	169,878.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues					
	Intergovernmental					
33431	TDOT Grant	$ -	$ -	$ -	$ -	$ -
33700	Coffee County Industrial Park	17,400.00	17,400.00	17,400	17,400	17,400
	Total Intergovernmental	$ 17,400.00	$ 17,400.00	$ 17,400	$ 17,400	$ 17,400
	Charges for Current Services					
34461	Billing and Admin Fees/Sanitation	$ 28,470.54	$ 30,142.26	$ 26,500	$ 26,500	$ 26,500
	Total Charges for Current Services	$ 28,470.54	$ 30,142.26	$ 26,500	$ 26,500	$ 26,500
	Other Revenues					
36101	Interest Earnings	$ 12,663.69	$ 13,060.29	$ 16,000	$ 16,000	$ 16,000
36350	Insurance Recoveries	-		-	-	-
36330	Sale of Equipment/Vehicles	11,421.38	(148,604.06)	-	-	2,500
36950	Bad Debts Collections	419.80	1,084.05	500	500	1,000
36960	Transfer from WWTP	-	-	-	-	-
36970	Transfer from Drug	-	-	-	-	-
36975	Water Tower Revenue	-	-	-	113,910	-
36976	Grant Revenue	-	57,130.00			
36977	Contribution from County	-	471,500.00			
36980	Other Revenues	28,815.00	354.57	-	-	-
36981	Bond Premiums	-	269,114.57			
36999	Donated Infrastructure	77,607.50	718,259.70	350,000	350,000	50,000
	Total Other Revenues	$ 130,927.37	$ 1,381,899.12	$ 366,500	$ 480,410	$ 69,500
	Water & Sewer Revenue					
37111	Inside Res/Metered Water Sales	$ 673,196.84	$ 654,634.92	$ 776,380	$ 776,380	$ 750,000
37112	Inside Comm/Metered Water Sales	510,743.62	502,054.07	561,000	561,000	555,000
37113	Inside Ind/Metered Water Sales	88,459.75	100,157.24	99,550	99,550	121,000
37114	Outside Res/Metered Water Sales	676,116.54	683,292.46	794,200	794,200	729,000
37115	Outside Comm/Metered Water Sales	69,115.82	79,527.24	79,750	91,250	118,500
37116	Outside Ind/Metered Water Sales	309,043.29	304,302.71	331,100	331,100	390,000
37117	Unbilled Water	15.62	-	880	880	800
37121	Ready To Serve	14,401.18	13,793.62	17,600	17,600	14,000
37131	Sprinkler Syst/Fire Protection	47,454.84	47,692.59	50,000	50,000	52,500
37141	Sales to Hillsville	451,283.95	479,978.90	498,750	498,750	505,000
37191	Forfeited Discounts/Penalties	80,175.22	89,822.66	99,000	99,000	98,000
37193	Water Service Calls	55,996.62	53,368.79	55,000	55,000	55,000
37196	Water Tap Fees	31,128.11	65,180.56	65,250	65,250	30,000
37199	Miscellaneous-Water	40,018.24	38,712.00	49,500	49,500	32,500
37211	Sewer Chg/Inside Residential	804,993.39	803,876.71	913,660	913,660	881,500
37212	Sewer Chg/Inside Commercial	594,827.32	585,119.01	640,200	640,200	640,200
37213	Sewer Chg/Inside Industrial	177,773.96	182,181.03	198,550	198,550	252,500
37214	Sewer Chg/Outside Residential	3,864.16	4,532.33	4,400	4,400	4,000
37215	Sewer Chg/Outside Commercial	26,896.80	31,499.15	33,000	35,100	45,250
37216	Sewer Chg/Outside Industrial	372,457.81	370,942.09	412,500	412,500	486,500
37241	Hillsville Sewer-Unbilled	14,732.85	15,457.40	17,050	17,050	16,250
37295	Pretreatment Fees	61,728.00	61,728.00	67,903	67,903	61,250
37296	Sewer Tap Fees	14,033.52	11,492.15	12,000	12,000	9,800
	Total Other Revenues	$ 5,118,457.45	$ 5,179,345.63	$ 5,777,223	$ 5,790,823	$ 5,848,550
	Total Revenues	$ 5,295,255.36	$ 6,608,787.01	$ 6,187,623	$ 6,315,133	$ 5,961,950

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Expenses					
52113	Purification					
	Contractual Services					
241	Electric	$ 69,777.89	$ 72,551.65	$ 61,500	$ 61,500	$ 65,000
245	Telephone and Telegraph	6,152.58	9,833.07	9,300	9,300	11,100
	Total Contractual Services	$ 75,930.47	$ 82,384.72	$ 70,800	$ 70,800	$ 76,100
	Supplies					
353	Water Purchased for Resale	$ 1,124,175.75	$ 1,137,855.80	$ 1,054,500	$ 1,054,500	$ 1,100,000
	Total Supplies	$ 1,124,175.75	$ 1,137,855.80	$ 1,054,500	$ 1,054,500	$ 1,100,000
	Fixed Charges					
541	Provision for Depreciation	$ 282,784.12	$ 307,463.54	$ 283,000	$ 283,000	$ 283,000
	Total Fixed Charges	$ 282,784.12	$ 307,463.54	$ 283,000	$ 283,000	$ 283,000
	Total Purification	$ 1,482,890.34	$ 1,527,704.06	$ 1,408,300	$ 1,408,300	$ 1,459,100

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
52115	Shop and Maintenance					
	Personnel					
111	Regular Employee Salaries	$ 801,779.21	$ 854,034.82	$ 853,000	$ 853,000	$ 863,500
113	Salaries - Overtime	54,787.84	54,635.20	50,000	55,000	48,500
130	Accrued Benefits	13,562.40	1,946.70	15,000	15,000	15,000
141	OASI Employers Share	63,959.09	66,411.89	69,000	69,500	70,000
142	Employee Health Insurance	232,684.24	238,395.45	242,300	253,300	260,522
143	Retirement - ING	27,086.12	24,942.35	30,710	30,710	23,900
143.001	Retirement - TCRS	21,492.29	25,297.11	24,537	24,537	23,395
144	Employee Dental Insurance	12,347.89	13,416.62	13,600	13,600	13,549
145	Employee Life Insurance	1,907.86	1,758.98	1,810	1,910	1,805
146	Worker's Compensation	16,414.41	17,555.00	21,500	22,272	21,500
147	Unemployment Insurance	1,539.39	1,619.79	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	2,831.95	2,112.96	2,750	1,978	3,800
	Total Personnel	$ 1,250,392.69	$ 1,302,126.87	$ 1,325,707	$ 1,342,307	$ 1,346,971
	Contractual Services					
241	Electric	$ 2,614.46	$ 2,359.47	$ 2,850	$ 2,850	$ 3,200
245	Telephone and Telegraph	4,246.40	2,370.08	2,500	2,500	2,400
249	Other Utility Services	-	329.87	1,000	1,000	250
254	Architectural/Engineering Services	11,155.67	13,749.55	10,000	10,000	6,000
259	Other Professional Services	37,815.00	17,533.35	13,000	13,000	13,000
261	Repair & Maintenance - Motor Vehicles	19,430.49	13,628.93	17,500	17,500	17,575
262	Repair & Maintenance - Other Machinery	29,488.57	22,588.42	26,500	26,500	26,000
265	Repair & Maintenance - Grounds	-	-	1,000	1,000	1,000
266	Repair & Maintenance - Buildings	1,860.00	538.28	2,000	2,000	2,000
269	Repair & Maintenance - Water	-	-	-	-	-
269.1	Repair & Maintenance - Water Lines	96,924.85	80,872.20	128,500	128,500	107,500
269.2	Repair & Maintenance - Sewer Lines	28,991.34	20,290.36	25,500	25,500	30,000
	Total Contractual Services	$ 232,526.78	$ 174,260.51	$ 230,350	$ 230,350	$ 208,925
	Supplies					
312	Small items of Equipment	$ 1,476.79	$ -	$ 5,000	$ 2,000	$ 4,500
324	Household & Janitorial Supplies	428.23	-	500	500	450
326	Clothing and Uniforms	1,970.36	1,381.94	1,300	1,300	1,100
328	Educational Supplies	-	-	250	250	250
329	Other Operating Supplies	5,715.15	6,955.18	6,200	6,200	4,675
331	Gas, Oil, Diesel Fuel and Grease	44,858.19	38,167.23	36,500	36,500	36,500
338	Repair Parts - Water/Sewer Lines	9,951.49	17,677.61	8,500	13,200	10,500
	Total Supplies	$ 64,400.21	$ 64,181.96	$ 58,250	$ 59,950	$ 57,975
	Fixed Charges					
511	General Liability Insurance	13,220.53	$ 10,971.00	$ 14,575	$ 14,575	$ 14,575
533	Machinery and Equipment - Copier	$ 740.50	1,496.23	$ 2,500	1,300	2,500
541	Provision for Depreciation	36,679.28	15,447.66	37,000	37,000	37,000
564	State-Annual Maintenance	9,774.70	-	15,000	15,000	15,000
	Total Fixed Charges	$ 60,415.01	$ 27,914.89	$ 69,075	$ 67,875	$ 69,075

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Capital Outlay					
943	Vehicles	$ -	$ -	$ 9,000	$ 9,000	$ 9,000
	Total Capital Outlay	$ -	$ -	$ 9,000	$ 9,000	$ 9,000
	Total Shop and Maintenance	$ 1,607,734.69	$ 1,568,484.23	$ 1,692,382	$ 1,709,482	$ 1,691,946
52116	Customer Accounts & Collections					
	Personnel					
111	Regular Employee Salaries	$ 129,664.98	$ 127,149.82	$ 137,322	$ 137,322	$ 138,697
113	Salaries - Overtime	488.36	3,109.83	1,300	1,300	500
130	Accrued Benefits	2,086.52	299.49	2,500	2,500	2,500
141	OASI Employers Share	9,620.97	9,622.38	10,650	10,650	10,649
142	Employee Insurance	40,018.52	42,364.21	52,600	52,600	48,137
143	Retirement - ING	5,005.86	7,505.52	5,210	7,310	7,531
143.001	Retirement - TCRS	3,180.43	797.66	3,375	2,000	1,613
144	Dental Insurance	2,095.19	2,321.58	3,041	3,041	2,512
145	Death Benefit Plans	327.05	289.13	340	340	330
146	Worker's Compensation	180.99	196.00	4,000	4,000	2,000
147	Unemployment Insurance	344.71	262.64	1,000	1,000	500
148	Education	-	736.37	750	2,750	1,700
	Total Personnel	$ 193,013.58	$ 194,654.63	$ 222,088	$ 224,813	$ 216,669
	Contractual Services					
211	Postage	$ 26,979.02	$ 28,625.09	$ 25,000	$ 25,000	$ 25,000
221	Printing, Duplicating, and Typing	9,267.17	4,807.40	8,500	8,500	6,000
231	Publication Formal/Legal Notices	3,094.93	1,110.27	1,500	1,500	1,500
233	Subscriptions Newspapers/Periodicals	-	-	-	-	-
235	Membership, Registration and Tuition	3,191.10	2,850.27	3,000	3,000	1,000
239	Dues and Subscriptions	35.00	35.00	150	150	-
245	Telephone and Telegraph	681.96	469.04	550	550	500
249	Other Utility Services	4,932.38	6,097.52	4,500	4,500	4,500
252	Legal Services	156.00	-	200	200	200
253	Accounting/Auditing Services	7,933.33	7,995.75	10,000	10,000	8,500
254	Architectural/Engineering Services	-	-	2,000	2,000	250
255	Data Processing Support	6,821.13	7,202.10	7,210	7,210	6,500
256	Consultant's Services	-	-	500	500	250
259	Other Professional Services	-	5,603.35	3,000	3,000	2,850
263	Repair and Maintenance - Furniture	-	-	500	500	500
267	Repair and Maintenance - Computer Equip	165.00	253.31	3,500	3,500	3,500
	Total Contractual Services	$ 63,257.02	$ 65,049.10	$ 70,110	$ 70,110	$ 61,050

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Supplies					
311	Office Supplies	$ 4,046.67	$ 2,541.64	$ 2,750	$ 2,750	$ 2,250
312	Small Items of Equipment	1,431.63	2,683.42	2,500	2,500	1,000
319	Other Supplies and Materials	-	87.32	200	200	100
324	Household & Janitorial Supplies	-	-	150	150	100
326	Clothing and Uniforms	-	-	400	400	400
328	Educational Supplies	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	10,504.19	9,081.95	9,000	9,000	8,850
	Total Supplies	15,982.49	$ 14,394.33	$ 15,000	$ 15,000	$ 12,700
	Fixed Charges					
511	General Liability Insurance	$ 1,409.02	$ 1,219.00	$ 28,600	$ 18,600	$ 2,000
512	Professional Liability/Surety Bond	100.00	100.00	300	300	300
521	Building Insurance	-	-	8,250	8,250	500
522	Vehicle Insurance	-	-	5,500	5,500	5,500
533	Machinery & Equip-Copier	403.34	243.04	500	500	500
541	Provision for Depreciation	7,668.09	3,659.57	8,000	8,000	8,000
567	Plans Review Fees	-	-	-	-	-
	Total Fixed Charges	$ 9,580.45	$ 5,221.61	$ 51,150	$ 41,150	$ 16,800
	Debt Service					
693	Amortization of Bond Premium	$ -	$ -	$ -	$ -	$ -
699	Amortization of Loss on Refunding	11,675.38	-	-	-	-
	Total Debt Service	$ 11,675.38	$ -	$ -	$ -	$ -
	Grants, Contributions and Other					
741	Bad Debt Expense	$ 4,556.24	$ 6,669.29	$ 8,000	$ 8,000	$ 7,900
	Total Grants, Contributions and Other	$ 4,556.24	$ 6,669.29	$ 8,000	$ 8,000	$ 7,900
	Capital Outlay					
943	Water Vehicles	$ -	$ -	$ -	$ -	$ 3,000
947	Office Machinery and Equipment	-	1,775.10	1,500	1,500	1,000
	Total Capital Outlay	$ -	$ 1,775.10	$ 1,500	$ 1,500	$ 4,000
	Total Customer Accounts and Collections	$ 298,065.16	$ 287,764.06	$ 367,848	$ 360,573	$ 319,119

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
52213	Sewer Treatment and Disposal					
	Personnel					
111	Regular Employee Salaries	$ 119,289.07	$ 120,784.40	$ 120,000	$ 121,500	$ 126,154
113	Salaries - Overtime	15,169.28	12,272.65	15,000	15,000	15,000
130	Accrued Benefits	4,173.05	598.99	1,500	1,500	1,500
141	OASI Employers Share	10,032.23	9,737.73	10,720	10,720	10,913
142	Employee Health Insurance	38,899.92	39,132.69	39,537	42,037	42,452
143	Retirement - ING	8,792.49	9,311.11	9,500	9,542	8,831
143.001	Retirement - TCRS	491.02	-	-	-	-
144	Employee Dental Insurance	2,137.65	2,280.96	2,280	2,280	2,281
145	Employee Life Insurance	278.58	254.82	255	255	255
146	Worker's Compensation Insurance	1,611.02	1,925.00	2,800	2,800	2,800
147	Unemployment Insurance	288.00	216.00	450	450	450
148	Education and Training	2,909.11	2,034.57	2,000	2,000	2,450
	Total Personnel	$ 204,071.42	$ 198,548.92	$ 204,042	$ 208,084	$ 213,086
	Contractual Services					
239	Dues and Subscriptions	$ 143.00	$ 45.00	$ 100	$ 100	$ 75
241	Electric	300,932.88	291,405.29	276,000	276,000	273,500
245	Telephone	5,845.91	3,827.16	4,200	4,200	2,000
262	Repair & Maint - Other Machinery	26,673.31	36,085.78	20,000	27,500	25,000
	Total Contractual Services	$ 333,595.10	$ 331,363.23	$ 300,300	$ 307,800	$ 300,575
	Supplies					
312	Small Items of Equipment	951.54	$ -	$ 2,000	$ 2,000	$ 1,000
322	Chemical, Lab and Medical Supplies	$ 43,652.07	36,559.60	$ 33,500	33,500	31,500
326	Clothing and Uniforms	-	-	200	200	200
329	Other Operating Supplies	95.94	110.12	250	250	150
331	Gas, Oil, Diesel Fuel and Grease	6,462.16	7,788.41	8,500	8,500	7,850
362	Wastewater Pretreatment	19,390.77	17,882.57	17,500	20,200	22,500
	Total Supplies	$ 70,552.48	$ 62,340.70	$ 61,950	$ 64,650	$ 63,200
	Fixed Charges					
511	General Liability Insurance - Sewer	$ 20,299.80	$ 18,284.00	$ 27,500	$ 27,500	$ 32,000
541	Provision for Depreciation	1,058,343.36	1,036,361.35	1,060,000	1,060,000	1,060,000
564	State-Annual Maintenance Fee	150.00	19,369.43	20,000	15,000	12,500
566	State Sanitary Survey Fees	8,090.00	-	-	-	-
	Total Fixed Charges	$ 1,086,883.16	$ 1,074,014.78	$ 1,107,500	$ 1,102,500	$ 1,104,500
	Capital Outlay					
943	Sewer Vehicles	$ -	$ -	$ 3,000	$ 3,000	$ 3,000
	Total Capital Outlay	$ -	$ -	$ 3,000	$ 3,000	$ 3,000
	Total Sewer Treatment and Disposal	$ 1,695,102.16	$ 1,666,267.63	$ 1,676,792	$ 1,686,034	$ 1,684,361

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
52218	Mechanical Maintenance					
	Personnel					
111	Regular Employee Salaries	$ 73,640.63	$ 83,218.18	$ 75,000	$ 75,000	$ 77,026
113	Salaries - Overtime	8,297.82	7,306.47	6,000	13,500	12,000
130	Accrued Benefits	1,043.26	149.75	5,861	5,861	5,861
141	OASI Employers Share	6,213.47	6,833.52	6,254	6,854	7,794
142	Employee Health Insurance	18,214.88	17,432.85	26,300	26,300	19,836
143	Retirement - ING	2,807.33	2,542.21	-	-	-
143.001	Retirement - TCRS	2,262.14	2,258.96	4,250	4,500	3,887
144	Employee Dental Insurance	1,425.06	1,393.92	1,521	1,521	991
145	Employee Life Insurance	185.72	155.73	170	170	160
146	Worker's Compensation	-	-	150	150	150
147	Unemployment Insurance	144.00	144.00	400	400	400
	Total Personnel	$ 114,234.31	$ 121,435.59	$ 125,906	$ 134,256	$ 128,105
	Contractual Services					
322	Chemical, Lab & Med supplies	$ 4,267.00	$ -	$ -	$ -	$ -
326	Clothing and Uniforms	-	-	-	-	-
329	Other Operating Supplies	2,458.85	2,763.00	3,000	4,500	3,000
331	Gas, Oil, Diesel Fuel and Grease	230.80	389.19	500	700	950
	Total Contractual Services	$ 6,956.65	$ 3,152.19	$ 3,500	$ 5,200	$ 3,950
	Fixed Charges					
541	Provision for Depreciation	$ 2,696.88	$ 2,204.52	$ 3,000	$ 3,000	$ 3,000
	Total Fixed Charges	$ 2,696.88	$ 2,204.52	$ 3,000	$ 3,000	$ 3,000
	Total Mechanical Maintenance	$ 123,887.84	$ 126,792.30	$ 132,406	$ 142,456	$ 135,055
49100	Debt Service					
630	Bond Interest	$ 542,858.73	$ 507,786.50	$ 336,720	$ 336,720	$ 323,420
49200						
650	SRF -Base Loan Interest	-	-	137,559	137,559	130,477
664	USDA Loan Interest-Water Tank	-	-	14,244	14,244	13,951
665	USDA Loan Interest	39,784.73	40,442.56	38,570	38,570	38,037
700	Bond Issuance Costs	-	44,139.88	-	-	-
49501						
691	Bank Service Charges	1,295.33	1,570.50	2,000	2,000	2,000
	Total Debt Service	$ 583,938.79	$ 593,939.44	$ 529,093	$ 529,093	$ 507,885
	Total Expenses	$ 5,791,618.98	$ 5,770,951.72	$ 5,806,821	$ 5,835,938	$ 5,797,466
	Revenues Over (Under) Expenses	$ (496,363.62)	$ 837,835.29	$ 380,802	$ 479,195	$ 164,484
	Convert to Cash Basis:					
	Principal Payments	(766,492.00)	(792,236.00)	(819,602)	(819,602)	(847,612)
	Depreciation	1,388,171.73	1,365,136.64	1,391,000	1,391,000	1,391,000
	Total Conversion to Cash Basis	125,316.11	1,410,735.93	952,200	1,050,593	707,872
	Estimated Beginning Net Assets July 1	19,767,040.23	$ 19,270,676.61	$ 19,974,720	19,974,720	20,453,916
	Restatement		(133,791.57)			
	Estimated Ending Net Assets June 30	19,270,676.61	19,974,720.33	$ 20,355,522	$ 20,453,916	$ 20,618,400

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund
Future Bond Requirements
For the Fiscal Year Ending June 30, 2016

		2014 REFUNDING		
	$825,000 Refunding Series 2006	$5,215,000 Fixed Rate Bonds Series Z-1-A	$5,620,000 Fixed Rate Bonds Series 2010	Total Bond Requirements
Principal Requirements				
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	675,000.00	2,305,000.00	5,525,000.00	8,505,000.00
Interest Requirements				
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
2033-2034	11,046.88	-	-	11,046.88
2034-2035	9,515.63	-	-	9,515.63

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund
Future Bond Requirements
For the Fiscal Year Ending June 30, 2016

		2014 REFUNDING		
	$825,000 Refunding Series 2006	$5,215,000 Fixed Rate Bonds Series Z-1-A	$5,620,000 Fixed Rate Bonds Series 2010	Total Bond Requirements
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	1,250,390.02	5,493,700.00	7,650,962.50	2,735,052.52
Total Debt Requirements	1,925,390.02	7,798,700.00	13,175,962.50	11,240,052.52

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2016

$1,348,000 - Loan	38 yrs USDA $1,348,000 3.25%	20 yrs SRF $7,500,000 2.16%	Total Payments
Principal Requirements			
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	1,274,243.13	6,192,616.20	7,466,859.33
Interest Requirements			
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
2022-2023	32,901.43	76,391.44	109,292.87
2023-2024	32,180.02	67,976.14	100,156.16

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2016

$1,348,000 - Loan	38 yrs USDA $1,348,000 3.25%	20 yrs SRF $7,500,000 2.16%	Total Payments
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	2,116,996.95	8,624,465.87	1,893,462.77
Total Debt Requirements	3,391,240.08	14,817,082.07	9,360,322.10

City of Manchester, Tennessee
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City of Manchester, Tennessee
Water and Sewer Fund
Water Tank
For the Fiscal Year Ending June 30, 2016

$943,000 - Loan	39 yrs USDA $943,000 3.25%	Total Payments
Principal Requirements		
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	442,648.75	442,648.75
Interest Requirements		
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	95,977.25	95,977.25
Total Debt Requirements	538,626.00	538,626.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues and Other Sources					
	Local Taxes					
40110	Current Property Taxes	$ 2,191,864	$ 2,172,896	$ 2,300,000	$ 2,225,000	$ 2,225,000
40120	Trustee's Collections-Prior Year	80,104	66,842	75,000	75,000	75,250
40130	Cir Clk/Master-Prior Year	29,358	33,857	30,000	30,000	31,000
40140	Interest & Penalty	26,100	22,959	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	163	156	150	150	150
40162	Payments-Utilities	2,216	2,118	2,000	3,000	2,200
40163	Payments in lieu of taxes - Other	-	725	700	741	700
40210	Local Option Sales Tax	1,439,687	1,384,000	1,425,000	1,370,000	1,375,000
40275	Mixed Drink Tax	-	866	-	-	2,000
40350	Telecommunications	607	879	600	600	600
	Total Local Taxes	3,770,099	$ 3,685,298	$ 3,858,450	$ 3,729,491	$ 3,736,900
	Licenses and Permits					
41110	Marriage Licenses	$ 1,021	$ 619	$ 750	$ 750	$ 750
	Total Licenses and Permits	$ 1,021	$ 619	$ 750	$ 750	$ 750
	Charges for Current Services					
43511	Tuition - Regular Day Students	$ 19,103	$ 16,040	$ 20,000	$ 20,000	$ 22,000
43570	Receipts from Individual Schools	5,754	5,151	2,000	3,000	4,500
43581	Community Services - E.S.P.	135,548	129,010	130,000	130,000	132,500
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	$ 160,405	$ 150,201	$ 152,000	$ 153,000	$ 159,000
	Other Local Revenues					
44110	Interest Income	$ 4,289	$ 6,209	$ 4,500	$ 3,650	$ 4,000
44120	Lease/Rentals	-	2,001	-	-	-
44130	Sale of Materials and Supplies	1,642	433	-	-	-
44146	E-Rate Funding	8,076	-	4,500	7,168	4,000
44170	Miscellaneous Refunds	1,234	342	500	158	250
44560	Damages Recovered from Indv.	540	1,180	500	495	500
44570	Cont. & Gifts	5,900	5,464	2,500	600	2,500
44590	Other	2,595	3,019	-	-	-
	Total Other Local Revenues	$ 24,276	$ 18,648	$ 12,500	$ 12,071	$ 11,250
	State Education Funds					
46511	Basic Education Program	$ 6,179,694	$ 6,248,000	$ 6,060,000	$ 6,060,000	$ 6,150,000
46515	Early Childhood Ed. Program	277,456	277,456	277,456	277,456	277,456
46590	Other State Ed. Funds - Safe Schools	-	7,600	8,000	8,000	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	58,000	58,000
46590	Other State Education Funds-Technolog	-	68,120	-	-	-
46590	Other State Education Funds	9,177	15,319	-	-	-
46595	Student Mgmt. System	-	-	3,500	-	-
46610	Regular Career Ladder	74,776	61,656	55,000	61,762	61,762
46612	Extended Career Ladder	27,200	21,445	18,360	21,004	21,004

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	21st Century Grant	-	-	-	160,000	160,000
46630	Energy Efficient Grant	-	10,000	-	-	-
	Total State Education Funds	$ 6,708,526	$ 6,849,819	$ 6,561,316	$ 6,727,222	$ 6,817,222
	Other State Revenues					
46840	Alcoholic Beverage Tax	$ 1,054	$ 1,050	$ 1,000	$ 1,000	$ 1,000
	Total Other State Revenues	$ 1,054	$ 1,050	$ 1,000	$ 1,000	$ 1,000
	Federal Government					
47131	Vocational Basic Grant	$ -	$ -	$ -	$ -	$ -
47143	Special Ed. - Excess Cost Funds	52,884	37,443	35,000	30,364	32,000
47145	Special Ed.P/S-Excess Cost Funds	-	45,295	40,000	16,675	28,000
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-
47990	TAP Grant	-	491,506	500,000	654,789	710,000
	Total Federal Government	$ 52,884	$ 574,244	$ 575,000	$ 701,828	$ 770,000
	Total Revenues	$ 10,718,265	$ 11,279,879	$ 11,161,016	$ 11,325,362	$ 11,496,122
	Other Sources					
49700	Insurance Recovery	$ 6,990	$ -	$ -	$ -	$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-
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	-	-	40,000	-	-
	Total Other Sources	$ 1,685,457	$ 1,678,467	$ 1,718,467	$ 1,678,467	$ 1,678,467
	Total Revenues and Other Sources	$ 12,403,722	$ 12,958,346	$ 12,879,483	$ 13,003,829	$ 13,174,589
30000	Fund Equity					
34355	Reserved for BEP	$ -	$ -	$ 204,187	$ 204,187	$ -
34555	Restricted for Education-ESP	67,560	63,027	69,668	69,668	69,668
34555	Restricted for Education-WCAR	3,566	4,990	5,041	5,041	5,041
39000	Unassigned	3,912,086	3,250,333	2,183,950	2,212,757	1,342,791
	Total Fund Equity	$ 3,983,212	$ 3,318,350	$ 2,462,846	$ 2,491,653	$ 1,417,500
	TOTAL AVAILABLE FUNDS	$ 16,386,934	$ 16,276,696	$ 15,342,329	$ 15,495,482	$ 14,592,089

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Expenditures and Other Uses					
71000	Instructional Expenditures					
71100	Regular Instruction Program					
116	Teachers	$ 4,211,427	$ 4,095,119	$ 4,104,000	$ 4,074,000	$ 3,735,209
116	Teachers-TAP Performance	-	-	175,500	222,201	234,000
116	Teachers-AugN Mentor Aug	-	27,000	27,000	36,000	36,000
116	Teachers-AugS Master Aug	-	45,000	45,000	45,000	54,000
116	Teachers-TAPS Master Sal	-	251,987	266,000	264,576	269,000
	Teachers-CCLM	-	-	-	27,078	27,078
117	Career Ladder Program	38,216	29,544	27,000	27,000	27,000
127	Extended Career Ladder	14,400	10,533	7,880	10,000	10,000
162	Clerical Personnel	105,185	107,974	108,180	111,255	110,000
163	Educational Assistants	228,293	219,822	245,000	241,500	210,000
	Educational Assistants-CCLE	-	-	-	19,439	19,439
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	19,875	9,447	-	-	-
195	Certified Substitute Teachers	34,387	53,113	45,000	60,000	45,000
198	Non-Cert. Substitute Teachers	95,383	88,529	90,000	75,000	85,000
201	Social Security	277,082	271,619	288,000	281,000	261,775
202	Social Security-TAP	-	19,387	32,804	35,807	36,766
	Social Security-CCLE	-	-	-	1,206	1,206
	Social Security-CCLM	-	-	-	1,679	1,679
204	State Retirement	374,246	368,055	420,000	385,617	357,500
205	State Retirement TAP	-	28,629	48,000	56,000	55,000
	State Retirement CCLM	-	-	-	2,448	2,448
203	Life Insurance	3,434	3,424	3,450	3,400	3,650
204	Life Insurance TAP	-	161	180	200	200
207	Medical Insurance	759,793	792,867	825,000	801,000	750,000
208	Medical Insurance TAP	-	35,053	36,000	43,798	46,500
208	Dental Insurance	40,620	40,674	42,000	39,294	39,100
209	Dental Insurance TAP	-	1,989	2,000	2,418	2,550
210	Unemployment Compensation	9,445	9,633	11,000	10,250	10,000
211	Unemployment Compensation TAP	-	331	360	360	360
211	Local Retirement	11,399	11,669	16,000	12,200	13,500
212	Empl. Medicare Liability	65,309	63,647	68,500	66,000	61,750
213	Empl. Medicare Liability TAP	-	4,534	5,000	8,289	8,600
	Empl. Medicare Liability CCLE	-	-	-	393	393
	Empl. Medicare Liability CCLM	-	-	-	282	282
299	Other Fringe Benefits	41,641	42,306	42,500	42,000	40,000
300	Other Fringe Benefits TAP	-	2,194	2,500	2,000	2,000
336	Maintenance/repair of Equipment	40,591	72,713	2,500	840	1,500
336	Maintenance/repair of Equipment-DPP	-	1,009	3,000	2,558	8,500
399	Other Contracted Services	63,694	126,394	140,000	130,000	60,000
399	Other Contracted Services-DPP	-	37,297	15,000	5,670	6,000
399	Other Contracted Services-RTI	-	24,307	59,250	33,191	15,000
	Other Contracted Services-TAP	-	-	-	18,000	9,000
429	Instructional Supplies	75,803	71,343	75,000	65,000	66,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
429	Instructional Supplies-RTI	-	162	500	120	-
	Instructional Supplies-TAP	-	600	-	-	-
	Instructional Supplies-CCLE	-	-	-	53,773	53,773
	Instructional Supplies-CCLM	-	-	-	36,401	36,401
449	Textbooks	84,764	154,210	100,000	87,000	50,000
449	Textbooks-RTI	-	241	250	-	-
499	Other Supplies/Materials	6,719	7,500	7,500	5,000	5,000
499	Other Supplies/Materials-DPP	-	1,605	1,500	5,120	5,000
499	Other Supplies/Materials-TAP	-	1,463	-	-	-
599	Other Charges	814	733	500	23	100
722	Instructional Equipment	21,205	34,160	18,500	-	-
722	Instructional Equipment SpEd IPAD Minis	-	-	7,980	7,980	6,500
722	Instructional Equipment-DPP	-	46,341	60,000	55,856	75,000
722	Instructional Equipment-RTI	-	8,229	-	-	-
722	Instructional Equipment--TAP	-	6,287	-	-	-
	Total Regular Instruction Program	$ 6,623,725	$ 7,228,834	$ 7,475,334	$ 7,515,222	$ 6,954,759
71150	Alternative Instruction Program					
116	Teachers	$ 41,408	$ 42,957	$ 43,193	$ 46,632	$ 54,238
201	Social Security	2,467	2,663	2,678	2,880	3,363
204	State Retirement	3,677	3,815	4,060	4,200	4,903
206	Life Insurance	36	36	-	36	36
207	Medical Insurance	7,499	6,614	6,750	6,792	8,000
208	Dental Insurance	-	-	200	368	370
210	Unemployment Compensation	144	72	72	72	72
212	Employer Medicare	577	623	627	672	788
299	Other Fringe Benefits	500	500	500	500	500
	Total Alternative Instruction Program	$ 56,308	$ 57,280	$ 58,080	$ 62,152	$ 72,270
71200	Special Education Program					
116	Teachers	$ 597,638	$ 614,725	$ 646,000	$ 670,000	$ 616,000
117	Career Ladder Program	7,100	6,000	6,000	7,000	7,000
127	Career Ladder - Ext. Contracts	-	350	350	-	350
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	159,647	170,376	168,123	180,000	157,861
171	Speech Pathologist	92,561	136,022	136,384	137,058	138,903
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	29,363	30,292	30,781	30,781	31,269
189	Other Salaries-Sick	-	-	-	-	-
195	Certified Substitute Teachers	-	-	-	-	-
201	Social Security	50,694	55,873	62,100	61,038	59,500
204	State Retirement	62,161	70,462	73,500	79,000	74,400
206	Life Insurance	798	862	900	900	900
207	Medical Insurance	194,662	209,911	226,500	239,000	235,000
208	Dental Insurance	9,394	10,467	9,500	11,000	10,500
210	Unemployment Compensation	2,276	2,600	2,304	2,551	2,250
211	Local Retirement	6,069	6,164	6,500	6,275	6,300

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
212	Employer Medicare Liability	12,145	13,067	14,500	14,268	14,235
299	Other Fringe Benefits	7,450	7,800	8,500	8,000	8,000
336	Maintenance & Repair of Equip.	-	109	-	-	-
399	Other Contracted Services	59,934	48,221	50,000	49,006	54,000
429	Instructional Supplies	47	5,215	25,000	10,000	6,000
449	Textbooks	387	-	200	-	-
499	Other Supplies/Materials	-	555	500	500	-
599	Other Charges	-	15	500	350	-
725	Special Ed. Equipment	-	1,625	1,000	489	-
	Total Special Education Program	$ 1,292,326	$ 1,390,711	$ 1,469,142	$ 1,507,216	$ 1,422,468
71300	Vocational Education Program					
116	Teachers	$ -	$ -	$ -	$ -	$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	-	-	-	-	-
730	Instructional Equipment	-	-	-	-	-
	Total Vocational Education Program	$ -	$ -	$ -	$ -	$ -
71400	Student Body Education Program					
499	Other Supplies and Materials	$ 15,500	$ 16,969	$ 17,000	$ 17,000	$ 17,000
599	Other Charges	1,935	4,254	4,500	3,000	3,000
	Total Student Body Education Program	$ 17,435	$ 21,223	$ 21,500	$ 20,000	$ 20,000
	Total Instructional Expenditures	$ 7,989,794	$ 8,698,048	$ 9,024,056	$ 9,104,590	$ 8,469,497
72000	Support Services					
72110	Attendance					
105	Supervisor/Director	$ 66,000	$ 73,161	$ 73,582	$ 73,582	$ 73,582
117	Career Ladder Program	-	-	-	-	-
121	Data Processing Personnel	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	-	2,625	-	-	-
201	Social Security	3,864	4,275	4,800	4,300	4,300
204	State Retirement	5,861	6,365	6,916	6,656	6,655
206	Life Insurance	36	36	40	36	36
207	Medical Insurance	9,071	8,084	10,880	8,390	8,400
208	Dental Insurance	427	433	555	472	450
210	Unemployment Compensation	72	71	72	72	72
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	904	1,000	1,090	1,010	1,010
299	Other Fringe Benefits	500	496	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	139	864	2,500	2,200	1,500
399	Contracted Services	4,221	4,011	4,500	3,500	3,000
499	Other Supplies/Materials	-	187	200	-	-

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
524	In-service Staff Dev.	335	797	3,500	2,650	1,650
599	Other Charges	3,546	1,469	850	-	-
701	Equipment for Administration	-	-	3,500	1,945	1,000
	Total Attendance	$ 94,976	$ 103,874	$ 113,485	$ 105,313	$ 102,155
72120	Health Services					
131	Medical Personnel	$ 50,926	$ 61,527	$ 88,296	$ 88,296	$ 89,174
131	Medical Personnel CSH	30,880	31,841	34,786	34,786	35,130
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments-CSH	-	-	-	-	-
189	Other Salaries-Sick	1,578	2,672	-	-	-
201	Social Security	3,157	3,815	5,474	5,400	5,528
201	Social Security CSH	1,529	1,565	2,157	1,740	1,835
	State Retirement	-	-	-	2,365	2,300
204	State Retirement CSH	1,621	1,672	1,965	1,820	1,985
206	Life Insurance	36	36	36	72	72
206	Life Insurance CSH	36	36	36	36	36
207	Medical Insurance	6,097	6,614	7,025	6,750	6,750
207	Medical Insurance CSH	10,997	11,746	12,700	11,960	11,950
208	Dental Insurance	430	437	450	900	975
208	Dental Insurance CSH	430	437	450	450	450
210	Unemployment	146	215	144	144	144
210	Unemployment CSH	72	72	72	72	72
211	Local Retirement	2,503	2,581	2,750	3,015	3,300
212	Employer Medicare	738	892	1,096	1,262	1,295
212	Employer Medicare CSH	358	366	505	408	510
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies & Materials	3,795	2,084	2,500	1,500	1,500
499	Other Supplies & Materials CSH	1,723	-	-	-	-
524	In-service Staff Dev.	-	320	500	489	500
599	Other Charges	-	183	300	150	-
	Total Health Services	$ 117,052	$ 129,111	$ 161,242	$ 161,615	$ 163,506
72130	Other Student Support					
117	Career Ladder Program	$ 4,000	$ 5,000	$ 5,200	$ 4,083	$ 4,000
123	Guidance Personnel	106,657	132,496	162,300	162,300	163,132
127	Extended Career Ladder	4,000	3,000	3,000	3,000	3,000
138	Pupil Personnel	-	68,605	-	6,237	-
188	Bonus Payments	-	-	-	-	-
201	Social Security	6,717	12,188	10,633	10,218	10,548
204	State Retirement	7,272	15,687	16,200	15,950	15,600
206	Life Insurance	36	105	96	108	108
207	Medical Insurance	8,715	26,214	26,000	28,000	28,000
208	Dental Insurance	430	1,275	1,170	1,310	1,350
210	Unemployment Compensation	216	288	216	216	216
212	Employer Medicare Liability	1,571	2,850	2,500	2,375	2,470
299	Other Fringe Benefits	1,500	2,000	1,500	1,500	1,500

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
322	Evaluation and Testing	364	-	1,250	1,167	1,200
355	Travel	922	285	1,000	250	250
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	-	-	200	38	150
599	Other Charges	-	-	200	-	-
	Total Other Student Support	$ 142,400	$ 269,993	$ 231,465	$ 236,752	$ 231,524
72210	Regular Instruction Program					
105	Supervisor/Director	$ 131,013	$ 210,805	$ 140,125	$ 140,010	$ 86,542
105	Supervisor/Director - VPK	$ 7,377	7,197	7,197	7,197	7,197
105	Supervisor/Director - CSH	39,171	41,510	44,796	44,796	45,244
117	Career Ladder Program	2,500	1,600	3,000	1,000	1,000
127	Extended Career Ladder Program	4,900	4,000	4,000	4,000	4,000
129	Librarians	147,480	152,322	153,000	150,000	158,450
138	Inst. Computer Personnel	32,510	39,597	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	43	-	-	-	-
201	Social Security	16,825	21,570	21,750	17,800	15,950
201	Social Security - CSH	2,395	2,382	2,778	2,380	2,550
204	State Retirement	24,948	32,190	28,225	27,225	23,250
204	State Retirement - CSH	2,028	2,159	2,550	2,365	2,550
206	Life Insurance	178	212	175	195	180
206	Life Insurance CSH	36	36	38	36	36
207	Medical Insurance	34,074	48,009	45,000	44,000	35,000
207	Medical Insurance - CSH	469	8,586	9,200	11,450	11,500
207	Medical Insurance-Retirees	-	-	51,500	46,500	46,000
208	Dental Insurance	2,122	2,582	2,250	2,250	2,250
208	Dental Insurance - CSH	35	-	450	450	450
210	Unemployment Compensation	395	465	432	432	360
210	Unemployment Compensation - CSH	144	72	72	72	72
212	Employer Medicare Liability	4,414	5,628	5,100	4,350	3,725
212	Employer Medicare Liability - CSH	560	557	650	585	650
299	Other Fringe Benefits	2,973	3,452	3,000	3,000	2,000
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	500	250	-
355	Travel	2,651	2,541	3,000	2,000	2,000
355	Travel - Safe Schools Grant	-	-	-	-	-
355	Travel - CSH	1,644	1,779	1,500	1,500	1,500
	Travel - TAP	-	-	-	184	-
399	Other Contracted Services	-	1,650	2,000	-	-
	Other Contracted Services-SAFES	-	-	-	3,000	3,000
	Food Supples CCLE	-	-	-	957	957
	Food Supples CCLE	-	-	-	248	248
432	Library Books/Media	8,822	9,075	9,000	9,000	9,000

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499	Other Supplies & Materials	2,026	1,038	1,500	1,000	1,000
499	Other Supplies & Materials - CSH	1,308	832	3,000	3,000	2,000
	Other Supplies & Materials - CCLE	-	-	-	95	95
499	Other Supplies & Materials - SAFES	64	718	-	-	500
524	In-service/Staff Development	11,676	12,401	16,500	11,000	12,500
	In-service/Staff Development-CCLE	-	-	-	1,300	1,300
	In-service/Staff Development-CCLM	-	-	-	10,000	10,000
524	In-service/Staff Development-SAFES	4,059	-	-	-	-
524	In-service/Staff Development-TAP	-	68,349	25,000	11,712	29,824
599	Other Charges	65	400	200	200	-
	Adm. Equip. SAFES	-	-	-	2,500	2,500
701	Adm. Equip. CSH	889	8,982	-	-	-
790	Other Equipment	-	2,080	4,000	3,000	-
	Total Regular Instruction Program	$ 489,794	$ 694,776	$ 591,488	$ 571,039	$ 525,380
72220	Special Education Program					
105	Supervisor/Director	$ 66,377	$ 64,769	$ 64,769	$ 64,769	$ 39,581
117	Career Ladder Program	5,000	5,000	5,000	5,000	5,000
124	Psychological Personnel	50,122	51,804	52,668	52,711	53,635
135	Assessment Personnel	59,793	60,690	60,690	60,690	60,690
162	Clerical Personnel	25,087	25,732	25,732	25,732	25,732
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	1,048	1,974	-	-	-
201	Social Security	12,358	12,277	13,050	13,350	11,450
204	State Retirement	16,607	16,821	18,250	18,250	15,000
206	Life Insurance	128	109	125	125	125
207	Medical Insurance	25,925	33,779	29,750	29,000	29,000
208	Dental Insurance	1,524	1,475	1,250	1,250	1,250
210	Unemployment Compensation	251	252	288	288	288
211	Local Retirement	1,756	1,801	1,825	1,800	1,800
212	Employer Medicare Liability	2,890	2,871	3,050	3,050	2,680
299	Other Fringe Benefits	1,527	1,319	1,500	1,500	1,500
307	Communication	3,373	2,533	2,650	1,350	1,350
336	Maintenance/repair of Equipment	-	-	250	450	400
355	Travel	39	6,530	5,000	3,000	2,500
399	Other Contracted Services	362	735	250	-	-
499	Other Supplies & Materials	-	128	200	500	500
524	In-service/Staff Development	-	4,374	5,000	2,500	3,500
599	Other Charges	-	181	-	-	-
725	Special Ed. Equipment	-	960	1,000	-	-
	Total Special Education Program	$ 274,167	$ 296,114	$ 292,297	$ 285,315	$ 255,981
72230	Vocational Education					
355	Travel	$ -	$ -	$ -	$ -	$ -
524	In Service Development	-	-	-	-	-
	Total Vocational Education	$ -	$ -	$ -	$ -	$ -

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72310	Board of Education					
118	Secretary to Board	$ 1,385	$ 1,385	$ 1,385	$ 1,406	$ 1,406
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	85	86	86	86	86
206	Life Insurance	1	1	-	-	-
207	Medical Insurance	43,486	40,237	-	180	-
208	Dental Insurance	12	12	12	12	12
210	Unemployment Compensation	2	2	-	8	-
211	Local Retirement	97	97	98	98	98
212	Employer Medicare Liability	20	20	20	20	20
302	Advertising	151	150	-	184	-
305	Audit Services	15,166	16,600	16,000	16,600	17,000
308	Consultants	8,000	-	-	-	-
320	Dues and Membership	6,689	8,688	8,500	8,677	8,500
321	Engineering Services	-	-	-	-	-
331	Legal Services	21,838	13,421	35,500	47,000	30,000
332	Legal Notice Recording Fees	31	138	100	283	-
349	Printing, Stationery and Forms	-	-	-	-	-
351	Bd. of Ed. Rental Payments	6,300	8,400	48,000	46,242	-
355	Travel	20,534	11,731	13,500	12,800	12,000
	Other Contracted Svcs. TSBA Bd. P	-	-	-	2,625	-
451	Uniforms	26	56	200	27	100
506	Liability Insurance	15,173	15,831	16,500	14,297	15,000
508	Premiums on Surety Bonds	818	811	850	773	775
510	Trustee's Commission	61,218	61,777	62,000	62,000	61,500
513	Worker's Compensation	56,290	67,870	68,500	72,270	72,500
524	In-service Staff Development	13,481	12,518	12,000	10,500	9,000
533	Criminal Investigation Fees	162	-	360	-	300
534	Refund to Applicants-Investigation Fees	-	210	200	234	300
599	Other Charges	5,862	5,820	5,000	8,000	6,500
701	Admin Equipment	-	1,049	-	-	-
	Total Board of Education	$ 276,827	$ 266,910	$ 288,811	$ 304,322	$ 235,097
72320	Office of the Superintendent					
101	Director of Schools	$ 89,641	$ 115,000	$ 115,000	$ 80,000	$ 80,000
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
161	Secretary	37,407	37,988	50,675	51,815	51,815
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	3,715	4,190	-	-	-
201	Social Security	8,560	11,176	11,500	8,000	8,300
204	State Retirement	8,963	11,877	12,000	8,500	7,500
206	Life Insurance	71	71	72	72	72
207	Medical Insurance	11,904	28,415	34,000	14,000	15,644
208	Dental Insurance	842	863	900	864	900
210	Unemployment Compensation	142	214	144	144	144
211	Local Retirement	3,491	3,545	3,550	3,627	3,700
212	Employer Medicare Liability	2,002	2,614	2,700	2,100	2,200

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299	Other Fringe Benefits	14,390	4,938	500	12,400	-
307	Communication	9,438	7,252	7,000	6,500	8,500
320	Dues and Membership	1,871	5,837	6,500	4,769	4,800
336	Maintenance/Repairs to Equipment	-	-	250	-	-
348	Postal Charges	3,436	3,566	3,750	3,500	3,500
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	6,182	3,683	5,000	5,000	5,000
399	Other Contracted Services	7,446	6,808	7,000	7,250	7,250
435	Office Supplies	8,501	8,047	8,000	4,500	4,000
	Periodicals	-	-	-	400	-
524	In-service Staff Development	1,005	1,133	1,000	499	1,000
599	Other Charges	599	430	50	50	-
701	Administration Equipment	600	1,768	1,000	400	-
	Total Office of the Superintendent	221,206	260,415	271,591	215,390	205,325
72410	Office of the Principal					
104	Principals	$ 236,945	$ 227,744	$ 220,348	$ 220,648	$ 203,234
104	Principals-TAP Performance	-	-	12,000	6,000	14,400
117	Career Ladder Program	6,000	5,000	6,000	5,000	6,000
127	Extended Career Ladder	4,000	520	520	520	520
139	Assistant Principal	167,009	169,287	170,900	170,900	172,611
139	Assistant Principal-TAP Performance	-	-	7,500	3,750	9,600
161	Secretaries	100,996	104,863	106,706	106,706	102,849
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	30,217	29,769	32,100	31,200	30,085
201	Social Security-TAP	-	-	1,210	604	1,488
204	State Retirement	38,201	37,857	48,641	44,641	42,000
204	State Retirement-TAP	-	-	1,833	900	2,170
206	Life Insurance	325	323	350	350	350
207	Medical Insurance	77,258	84,660	91,500	91,500	92,000
208	Dental Insurance	3,863	3,927	3,850	3,850	3,800
210	Unemployment Compensation	649	795	648	648	600
211	Local Retirement	4,823	4,991	5,200	5,200	5,100
212	Employer Medicare Liability	7,067	6,962	7,510	7,100	7,000
212	Employer Medicare Liability-TAP	-	-	283	145	350
299	Other Fringe Benefits	3,008	2,534	3,000	3,000	3,000
307	Communication	13,299	11,531	9,750	8,500	9,600
317	Data Processing Services	3,404	3,145	4,000	2,500	1,500
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	586	328	600	350	400
355	Travel	3,207	2,480	3,500	1,500	2,000
399	Other Contracted Services	1,136	525	750	750	500
435	Office Supplies	4,095	1,603	2,000	1,600	1,200
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	1,460	815	1,500	1,000	1,000

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599	Other Charges	-	24	150	150	150
701	Administration Equipment	3,401	899	1,000	-	-
	Total Office of the Principal	$ 710,949	$ 700,582	$ 743,349	$ 719,012	$ 713,507
72510	Fiscal Services					
119	Accountants/Bookkeepers	$ 58,914	$ 59,798	$ 59,798	$ 59,798	$ 59,798
122	Purchasing Personnel	51,051	54,765	54,765	54,765	32,859
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	119,867	103,508	106,455	106,455	94,702
189	Other Salaries-Sick	-	6,694	-	-	-
201	Social Security	12,513	13,702	13,750	13,900	11,650
204	State Retirement	5,486	5,731	7,250	6,750	6,500
206	Life Insurance	160	160	150	180	180
207	Medical Insurance	26,548	28,671	32,000	30,000	26,000
208	Dental Insurance	1,898	1,948	2,050	2,050	2,050
210	Unemployment Compensation	333	322	360	360	288
211	Local Retirement	8,248	8,544	8,550	8,550	8,500
212	Employer Medicare Liability	2,926	3,204	3,225	3,225	3,100
299	Other Fringe Benefits	1,316	849	700	700	-
317	Data Processing Services	8,782	8,333	9,750	8,100	6,000
320	Dues and Membership	180	140	200	-	-
336	Maintenance/repair of Equipment	-	-	200	-	-
355	Travel	5,824	5,817	4,500	3,650	3,250
399	Other Contracted Services	-	2,724	-	-	-
411	Data Processing Supplies	-	-	1,000	1,250	1,000
499	Other Materials & Supplies	606	537	600	1,000	1,000
524	In-service/Staff Development	1,886	1,774	2,000	1,900	1,500
599	Other Charges	564	64	450	500	-
701	Administration Equipment	1,855	-	750	5,500	1,000
	Total Fiscal Services	$ 308,957	$ 307,285	$ 308,503	$ 308,633	$ 259,377
72610	Operation of Plant					
166	Custodial Personnel	$ 223,898	$ 234,227	$ 242,646	$ 237,646	$ 235,000
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	7,683	4,821	-	-	-
201	Social Security	13,064	13,822	15,050	14,050	14,000
204	State Retirement	5,724	6,154	6,700	6,350	6,300
206	Life Insurance	283	286	290	290	290
207	Medical Insurance	60,031	60,781	64,500	63,080	63,100
208	Dental Insurance	3,361	3,480	3,400	3,500	3,500
210	Unemployment Compensation	648	645	625	576	576
211	Local Retirement	6,082	6,150	6,250	6,250	6,250
212	Employer Medicare	3,055	3,232	3,520	3,570	3,450
329	Laundry Service/Uniforms	8,417	9,763	12,800	12,000	11,000
336	Maintenance/repair of Equipment	379	485	500	500	500
359	Disposal Fee	19,408	19,762	19,500	20,890	21,000
399	Contracted Services	-	-	-	-	-

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410	Custodial Supplies	32,622	26,026	32,000	29,000	28,000
415	Electricity	330,733	333,633	355,000	343,000	338,000
434	Natural Gas	14,101	18,915	28,000	29,000	28,000
451	Uniforms	2,176	1,852	2,000	1,907	2,000
454	Water/Sewer	22,471	23,240	26,500	26,500	28,000
499	Other Supplies and Materials	557	289	750	550	550
501	Boiler Insurance	2,275	2,598	2,650	2,346	2,500
502	Building and Contents Insurance	44,812	47,414	48,500	42,741	43,500
599	Other Charges	10,782	10,624	21,500	21,500	21,500
720	Plant Operation Equipment	5,351	-	3,500	3,500	3,500
	Total Operation of Plant	$ 817,913	$ 828,199	$ 896,181	$ 868,746	$ 860,516

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72620	Maintenance of Plant					
167	Maintenance Personnel	$ 178,381	$ 169,304	$ 178,000	$ 175,000	$ 140,000
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	3,215	3,482	-	-	-
201	Social Security	10,243	9,759	10,450	10,150	9,000
204	State Retirement	9,649	9,203	10,000	9,500	8,500
206	Life Insurance	144	144	302	170	130
207	Medical Insurance	37,867	40,668	43,000	41,000	33,000
208	Dental Insurance	1,707	1,749	1,750	1,850	1,400
210	Unemployment Compensation	282	285	288	288	216
212	Employer Medicare Liability	2,396	2,282	2,450	2,370	2,105
307	Communication	2,170	1,603	1,850	1,850	1,850
335	Mainenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	98,143	123,896	75,000	85,000	77,500
335	Maintenance & Repairs/Buildings HVAC	-	-	50,000	43,000	47,500
336	Maintenance & Repairs/ Equipment	28,129	10,921	12,500	15,000	15,000
336	Maintenance & Repairs/ Equip. SAFES	-	-	-	-	3,600
338	Maintenance & Repairs/Vehicles	1,929	4,753	5,000	3,600	4,000
355	Travel	2,348	1,462	2,000	345	1,000
399	Other Contracted Services	1,064	1,064	1,075	1,064	1,075
425	Gasoline	5,452	4,825	5,000	5,000	5,000
426	Construction Materials	4,604	5,582	5,000	6,500	6,000
451	Uniforms	1,476	1,390	1,350	1,240	1,200
499	Other Supplies and Materials	8,216	6,505	6,000	6,000	6,000
511	Vehicle Insurance	2,163	4,500	4,500	2,500	2,750
524	In-service Staff Development	234	354	600	350	300
599	Other Charges	2,519	1,318	1,500	1,000	750
717	Maintenance Equipment	3,000	6,793	5,000	3,500	5,000
717	SAFES Equipment	666	-	-	3,600	-
	Total Maintenance of Plant	$ 405,997	$ 411,842	$ 422,615	$ 419,877	$ 372,876
72710	Transportation					
146	Bus Drivers	$ 9,436	$ 10,524	$ 7,440	$ 7,440	$ 7,500
201	Social Security	374	281	460	460	465
204	State Retirement	317	233	420	420	425
207	Health Insurance	-	-	1,300	1,300	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	6	4	-	-	-
212	Employer Medicare Liability	87	66	-	10	110
338	Maintenance/repair of Vehicles	7,296	4,402	7,500	7,500	7,000
399	Other Contracted Services	1,001	1,001	1,200	1,000	1,000
412	Diesel Fuel	8,931	7,489	7,500	6,500	6,500
499	Other Supplies	115	-	-	-	-
511	Vehicle Insurance	11,673	10,112	11,000	10,696	11,000
599	Other Charges	762	506	750	750	500
	Total Transportation	$ 39,998	$ 34,618	$ 37,570	$ 36,076	$ 34,500

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72810	Central and Other					
105	Director of Technology	$ -	$ -	$ 70,675	$ 70,675	$ 72,392
189	Other Salaries/Wages	77,221	76,506	77,791	77,791	79,076
189	Other Salaries-Sick	-	3,437	-	-	-
201	Social Security	4,532	4,678	9,210	9,010	9,400
204	State Retirement	1,762	1,822	9,000	8,300	8,450
206	Life Insurance	72	72	108	108	108
207	Medical Insurance	12,371	13,233	21,000	21,850	23,000
208	Dental Insurance	854	875	900	1,312	1,125
210	Unemployment	144	144	216	216	216
211	Local Retirement	2,837	2,925	3,000	2,970	3,000
212	Employer Medicare	1,060	1,094	2,155	2,105	2,200
307	Communication	1,858	826	1,500	1,300	1,300
336	Maint/Repair Tech Equipment	-	-	50,000	52,000	50,000
355	Travel	-	-	1,000	1,000	1,000
399	Other Contracted Services	1,064	1,064	1,200	1,200	1,250
451	Uniforms	420	540	500	490	500
499	Other Supplies/Materials	223	-	500	350	-
524	In-service Staff Development	-	-	-	-	1,000
599	Other Charges	15	-	-	-	-
722	Tech Equipment	-	-	25,000	27,718	25,000
	Total Central and Other	$ 104,433	$ 107,216	$ 273,755	$ 278,395	$ 279,017
	Total Support Services Expenditures	$ 4,004,669	$ 4,410,935	$ 4,632,352	$ 4,510,485	$ 4,238,761
73100	Food Service					
189	Other Salaries-Sick	$ 3,519	$ 5,075	$ -	$ -	$ -
	Total Food Service	$ 3,519	$ 5,075	$ -	$ -	$ -
73300	Community Services					
187	ESP Temp/Part Time Personnel	$ 88,995	$ 79,735	$ 84,800	$ 82,300	$ 82,000
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-
189	ESP Other Salaries & Wages	24,342	24,705	12,050	12,050	12,177
189	FRC Other Salaries & Wages	24,035	26,094	26,191	27,854	31,287
189	FRC2 Other Salaries & Wages	8,213	7,719	7,206	7,206	7,576
201	ESP Social Security	7,027	4,943	7,000	6,000	6,000
201	FRC Social Security	1,118	1,209	1,605	1,605	1,940
201	FRC2 Social Security	509	479	450	450	470
204	ESP -State Retirement	-	-	-	-	-
206	FRC Life Insurance	36	37	37	38	38
206	FRC2 Life Insurance	6	-	37	-	-
	ESP Medical Insurance	-	-	-	1,200	1,200
207	FRC Medical Insurance	10,244	11,430	13,000	12,370	11,750
207	FRC2 Medical Insurance	494	-	-	-	-

City of Manchester, Tennessee
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Schedule G-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
208	FRC Dental Insurance	427	437	450	59	-
208	FRC2 Dental Insurance	69	-	-	450	450
210	ESP Unemployment Compensation	604	618	-	299	350
210	FRC Unemployment Compensation	72	72	72	72	72
210	FRC2 Unemployment Compensation	35	62	72	72	72
211	ESP Local Retirement	-	-	-	238	250
211	FRC Local Retirement	1,822	1,827	1,800	2,257	2,260
211	FRC2 Local Retirement	267	-	-	-	-
212	ESP Employer Medicare Liability	1,643	1,156	1,650	1,650	1,400
212	FRC Employer Medicare Liability	261	283	375	375	450
212	FRC2 Employer Medicare Liability	119	112	105	105	110
307	ESP Communications	794	164	100	50	-
307	FRC Communications	740	113	-	-	-
307	FRC2 Communications	626	113	-	-	-
336	ESP Maintenance of Equipment	-	60	500	-	-
355	ESP Travel	-	-	250	-	250
355	FRC Travel	562	918	450	450	450
355	FRC2 Travel	462	100	250	150	-
399	ESP Other Contracted Services	-	-	-	-	-
422	ESP Food Supplies	10,638	4,027	10,000	11,000	11,000
499	ESP Other Supplies/Materials	3,615	2,878	3,500	2,000	3,000
499	FRC Other Supplies/Materials	5,280	9,511	7,500	7,000	6,500
499	FRC2 Other Supplies/Materials	10,652	5,633	5,000	4,500	4,500
499	WCAR Other Supplies/Materials	1,340	6,004	3,500	1,500	1,500
524	ESP In-service	-	-	350	-	-
524	FRC1 Inservice	-	-	-	-	-
524	FRC2 Inservice	-	-	-	-	-
599	ESP Other Charges	1,564	4,783	1,500	1,421	-
790	ESP Other Equipment	158	-	1,000	-	-
790	FRC Other Equipment	-	-	-	-	-
	Total Community Services	$ 206,769	$ 195,222	$ 190,800	$ 184,721	$ 187,052
73400	Early Childhood Education					
116	Teachers	$ 129,688	$ 124,588	$ 137,000	$ 137,000	$ 138,050
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-
116	Teachers-WES 2		-	-	-	-
163	Ed. Assistants	45,502	45,365	48,759	48,759	49,986
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	10,128	9,437	11,600	10,350	10,900
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
201	Soc. Security-WES 2	-	-	-	-	-
204	State Retirement	13,627	13,296	15,600	14,880	15,350
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.	35,664	42,371	39,750	43,150	43,150
207	Medical Ins.-CSES	-	-	-	-	-
207	Medical Ins-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,152	2,186	2,000	2,185	2,185
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	432	503	432	432	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	2,363	2,207	1,043	2,475	2,550
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	2,183	1,934	2,500	1,500	1,500
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	28,607	31,447	17,056	15,009	11,637
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
722	Regular Inst. Equipment	5,390	-	-	-	-
	Total Early Childhood Education	$ 277,452	$ 275,050	$ 277,456	$ 277,456	$ 277,456

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
76100	Regular Capital Outlay					
304	Architects	$ -	$ -	$ -	$ -	$ -
308	Consultants	-	10,000	-	730	-
707	Building Improvements	589,900	190,713	-	-	-
	Total Regular Capital Outlay	$ 589,900	$ 200,713	$ -	$ 730	$ -
	Total Expenditures	$ 13,068,584	$ 13,785,043	$ 14,124,664	$ 14,077,982	$ 13,172,766
	Total Expenditures and Other Uses	$ 13,068,584	$ 13,785,043	$ 14,124,664	$ 14,077,982	$ 13,172,766
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (664,862)	$ (826,697)	$ (1,245,181)	$ (1,074,153)	$ 1,823
	Estimated Beginning Fund Equity July 1	3,983,212	3,318,350	2,491,653	2,491,653	1,417,500
*	Estimated Ending Fund Equity June 30	$ 3,318,350	$ 2,491,653	$ 1,246,472	$ 1,417,500	$ 1,419,323

* 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
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Schedule G-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Revenues and Other Sources					
	Charges for Current Services					
43521	Lunch Payments - Children	$ 122,077	$ 118,510	$ 128,000	$ 128,000	$ 100,000
43522	Lunch Payments - Adults	19,487	15,795	18,750	18,750	17,900
43523	Income from Breakfast	11,449	11,286	12,000	12,000	14,000
43524	Special Milk Sales	-	-	-	-	
43525	Ala Carte Sales	52,575	50,653	61,325	61,325	57,270
	Total Charges for Current Services	$ 205,588	$ 196,244	$ 220,075	$ 220,075	$ 189,170
	Other Local Revenues					
44110	Interest Earned	$ 279	$ 210	$ 210	$ 210	$ 200
44170	Misc. Refunds	-	981	1,500	1,500	800
44570	Contributions and Gifts	-	1000			
	Total Other Local Revenues	$ 279	$ 2,191	$ 1,710	$ 1,710	$ 1,000
	State of Tennessee					
46520	School Food - State Matching	$ 8,500	$ 8,035	$ 8,100	$ 8,100	$ 7,900
	Total State of Tennessee	$ 8,500	$ 8,035	$ 8,100	$ 8,100	$ 7,900
	Federal Government					
47111	Lunch - USDA	$ 398,693	$ 385,117	$ 416,000	$ 416,000	$ 380,000
47113	Breakfast - USDA	114,832	123,974	135,000	135,000	108,000
47114	USDA Fruit & Vegetable Grant	-	12,694	-	-	31,000
47115	Food Svc. Equipment Grant - ARRA	-	-	-	-	
	Total Federal Government	$ 513,525	$ 521,785	$ 551,000	$ 551,000	$ 519,000
	Other Sources					
49700	Insurance Recovery	$ -	$ -	$ -	$ -	$ -
	Total Other Sources	$ -	$ -	$ -	$ -	$ -
	Total Revenues and Other Sources	$ 727,892	$ 728,255	$ 780,885	$ 780,885	$ 717,070
30000	Fund Equity					
39000	Unassigned	$ 272,525	$ 209,278	$ 187,787	$ 187,787	$ 193,896
	Total Available Funds	$ 1,000,417	$ 937,533	$ 968,672	$ 968,672	$ 910,966

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2016

Schedule G-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2015 To June 30, 2016

Account Number	Account Description	2012-2013 Audited	2013-2014 Audited	2014-2015 Original Budget	2014-2015 Estimated Budget	2015-2016 Proposed Budget
	Expenditures					
73100	Food Service					
105	Supervisor	-	-	-	-	$ 20,000
162	Clerical Personnel	$ 51,904	$ 53,899	$ 53,952	$ -	29,628
165	Cafeteria Personnel	218,652	221,569	219,969	263,500	233,170
189	Other Salaries and Wages	19,110	14,938	11,396	21,500	5,000
201	Social Security	18,809	17,438	17,691	17,685	17,844
204	State Retirement	5,000	5,105	4,000	6,700	6,900
206	Life Insurance	370	344	323	381	324
207	Medical Insurance	74,549	81,763	80,911	88,000	80,000
208	Dental Insurance	4,360	4,174	4,400	4,325	4,175
210	Unemployment Compensation	1,153	1,151	1,275	750	714
211	Local Retirement	10,431	9,449	22,172	9,550	5,805
212	Employer Medicare	4,328	4,078	4,086	4,155	4,174
307	Communication	3,391	1,020	1,200	575	1,200
308	Consultants	-	-	-	-	-
320	Dues/Memberships	848	268	300	600	600
336	Maintenance/Repair of Equip.	4,480	7,067	9,000	3,500	3,000
354	Transportation - Other than Students	4,193	398	300	1,300	1,200
355	Travel	7,924	5,435	6,000	6,000	2,000
399	Contracted Services	1,357	2,900	1,950	1,950	3,500
421	Food Preparation Supplies	19,191	19,452	20,100	19,900	7,500
422	Food Supplies	313,415	283,042	293,000	267,000	295,000
435	Office Supplies	55	348	300	1,200	1,200
451	Uniforms	307	289	375	305	375
499	Other Supplies/Materials	10,106	4,305	4,185	6,000	-
524	In-service/Staff Development	1,579	1,152	3,000	3,000	500
599	Other Charges	10,484	8,361	16,500	27,700	7,500
710	Food Service Equipment	5,143	1,801	4,500	19,200	4,000
	Total Food Service	$ 791,139	$ 749,746	$ 780,885	$ 774,776	$ 735,309
	Total Expenditures	$ 791,139	$ 749,746	$ 780,885	$ 774,776	$ 735,309
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (63,247)	$ (21,491)	$ -	$ 6,109	$ (18,239)
	Estimated Beginning Fund Equity July 1	272,525	209,278	187,787	187,787	193,896
	Estimated Ending Fund Equity June 30	209,278	$ 187,787	$ 187,787	$ 193,896	$ 175,657