City of Manchester

2016-2017

Annual Budget

City of Manchester
Board of Mayor and Alderman
2016-2017

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, 2016 THROUGH JUNE 30, 2017.

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	$	10,094,596	$	9,947,463	$	9,904,109
License and Fees		70,965		87,891		85,000
Intergovernmental		1,818,752		1,957,100		2,004,413
Charges for Services		21,066		26,786		22,450
Fines and Forfeitures		247,158		210,600		208,000
Miscellaneous Revenues		187,040		154,069		158,453
Nonspendable Fund Balance		80,000		80,000		80,000
Assigned Fund Balance		-		-		47,953
Unassigned Fund Balance		3,684,116		4,068,507		3,502,466
Total Available Funds	$	16,203,693	$	16,532,416	$	16,012,844
SANITATION						
Charges for Current Services	$	986,443	$	1,005,288	$	1,003,000
Transfer from Other Funds		75,000		60,000		60,000
Unassigned Fund Balance		189,389		159,876		94,437
Total Available Funds	$	1,250,832		1,225,164	$	1,157,437
RECREATION FUND						
Local Taxes	$	186,539	$	151,500	$	150,000
Intergovernmental		260,885		186,000		15,000
Charges for Current Services		1,144,416		1,188,282		1,184,000
Other Revenues		25,826		43,063		17,000
Transfer from Other Funds		526,701		475,000		475,000
Unassigned Fund Balance		180,324		168,546		132,438
Total Available Funds	$	2,324,691	$	2,212,391	$	1,973,438

DRUG CONTROL FUND			
Fines and Forfeitures	$ 63,893	$ 70,000	$ 65,000
Other Revenues	157,164	174,432	135,000
Unassigned Fund Balance	502,845	514,891	451,585
Total Available Funds	$ 723,902	$ 759,323	$ 651,585
TOURISM FUND			
Local Taxes	$ 94,048	$ 75,000	$ 75,000
Grant Revenue	458,826	-	-
Unassigned Fund Balance	183,303	183,303	161,303
Total Available Funds	$ 736,177	$ 258,303	$ 236,303
COMMUNITY POLICING			
Fines and Forfeitures	$ 6,277	$ 7,000	$ -
Other Revenues	23,591	25,000	-
Transfer from Other Funds	2,000	-	-
Unassigned Fund Balance	54,953	47,953	-
Total Available Funds	$ 86,821	$ 79,953	$ -
GENERAL DEBT SERVICE FUND			
Other Revenues	$ 39,272	$ 39,875	$ 39,875
Transfer from Other Funds	1,488,279	1,588,013	1,631,657
Unassigned Fund Balance	2,191,568	2,228,943	2,266,671
Total Available Funds	$ 3,719,119	$ 3,856,831	$ 3,938,203
GENERAL PURPOSE SCHOOL FUND			
Local Taxes	$ 4,065,170	$ 3,737,600	$ 3,737,000
Licenses and Permits	543	750	750
Charges for Current Services	151,300	159,000	159,000
Other Local Revenues	43,719	17,430	11,250
State Education Funds	6,630,807	6,808,445	7,145,121
Other State Revenues	1,101	1,000	1,000
Federal Funds Received Thru State	551,008	804,000	791,224
Transfer from Other Funds	1,678,467	1,678,467	1,678,467
Unassigned Fund Balance	2,030,720	2,033,243	2,033,243
Total Available Funds	$ 15,152,835	$ 15,239,935	$ 15,557,055
CAFETERIA FOOD SERVICE FUND			
Charges for Current Services	$ 184,065	$ 214,170	$ 241,700
Other Local Revenues	179	1,000	1,210
State Education Funds	7,828	7,900	7,900
Federal Funds Received Thru State	529,548	544,000	500,000
Unassigned Fund Balance	231,168	212,929	212,929
Total Available Funds	$ 952,788	$ 979,999	$ 963,739

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

GENERAL FUND						
General Government	$	5,679,131	$	6,247,210	$	6,184,112
Public Safety		4,447,129		4,277,640		4,533,300
Public Works/Sanitation		2,638,420		2,569,469		2,934,186
Parks and Recreation		2,236,435		2,055,623		1,887,011
Tourism		621,547		75,000		97,000
Debt Service		1,490,670		1,590,513		1,633,804
Total Appropriations	$	17,113,332	$	16,815,455	$	17,269,413
DRUG CONTROL FUND						
Drug Fund	$	189,277	$	232,386	$	248,330
Total Appropriations	$	189,277	$	232,386	$	248,330
COMMUNITY POLICING						
Community Policing Program	$	28,290	$	39,000	$	-
Total Appropriations	$	28,290	$	39,000	$	-
GENERAL PURPOSE SCHOOL FUND						
Instruction						
Regular Instruction Program	$	7,329,382	$	6,768,763	$	7,147,190
Alternative Instruction Program		61,938		42,800		32,942
Special Education Program		1,477,855		1,392,748		1,321,638
Student Body Education Program		19,501		18,400		3,000
Support Services						
Attendance		101,520		102,155		112,670
Health Services		161,542		226,445		222,292
Other Student Support		237,635		191,524		180,208
Regular Instruction Program		561,000		501,161		434,180
Special Education Program		277,794		255,981		287,010
Board of Education		304,689		226,097		230,087
Office of Superintendent		211,397		92,625		254,005
Office of Principal		706,800		683,270		695,795
Fiscal Services		388,117		239,395		233,373
Operation of Plant		832,743		811,895		876,195
Maintenance of Plant		411,570		529,405		382,231
Transportation		32,917		34,500		34,530
Central and Other		278,156		473,517		455,933
Operation of Non-Instructional Services						
Food Service		-		-		-
Community Services		299,733		341,811		348,856
Early Childhood Education		277,457		271,677		271,677
Regular Capital Outlay		730		-		-
Transfers to Other Funds		-		-		-
Total Appropriations	$	13,972,476	$	13,204,169	$	13,523,812
CAFETERIA FOOD SERVICE FUND						
Operation of Non-Instructional Services						
Food Service	$	740,486	$	785,309	$	750,810
Total Appropriations	$	740,486	$	785,309	$	750,810

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

General Fund	$ 4,148,507
Drug Fund	$ 514,891

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	595,000	803,839		
Notes	78,572	6,074		
Capital Leases	84,792			
Other Debt				

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

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
CDBG Drainage Project	$ 370,589	
Diabetes Grant B	15,000	
TDOT -Safe Route to Schools	83,113	
TDOT-Masterplan	80,000	
Total Appropriations	$ 548,702	

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, 2017

Schedule A

City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2017

Fund	Estimated Fund Balance July 1, 2016	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, 2017
Governmental Funds								
General	$ 3,764,116	$ 12,382,425	$ -	$ 12,382,425	$ 8,661,640	$ 3,672,832	$ 12,334,472	$ 3,764,116
Sanitation	166,913	1,003,000	60,000	1,063,000	1,068,850	56,626	1,125,476	104,437
Recreation	178,449	1,366,000	475,000	1,841,000	1,803,111	85,000	1,888,111	131,338
Drug	499,915	200,000	-	200,000	248,330	-	248,330	451,585
Tourism	183,303	75,000	-	75,000	97,000	-	97,000	161,303
Community Policing	47,953	-	-	-	-	-	-	47,953
General Debt Service	2,228,943	39,875	1,631,657	1,671,532	1,633,804	-	1,633,804	2,266,671
General Purpose School	2,033,243	11,845,345	1,678,467	13,523,812	13,523,812	-	13,523,812	2,033,243
Cafeteria	212,929	750,810	-	750,810	750,810	-	750,810	212,929
Total Governmental Funds	$ 9,315,764	$ 27,662,455	$ 3,845,124	$ 31,507,579	$ 27,787,357	$ 3,814,458	$ 31,601,815	$ 9,173,575

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2017

Estimated Assessed Valuation - 2014

	Real and Personal	Public Utilities	Total
Manchester	$ 204,830,181	$ 5,865,474	$ 210,695,655

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	2.2999	$ 4,845,752	$ 670,527	$ 4,175,225	$ 18,154

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2015	2015-2016	$ 4,845,752.00		
2014	2014-2015	4,709,885.23	4,295,275.00	91.20%
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
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues					
	Local Taxes					
31200	Current Property Taxes	$ 4,226,461.35	$ 4,295,275	$ 4,237,019	$ 4,380,814	4,312,719
31211	Delinquent Property Tax - 1st Prior	170,816.78	123,758	170,000	277,790	200,000
31219	Delinquent Property Tax - Other Ye	113,196.06	111,975	95,000	121,240	96,000
31320	Interest and Penalty	62,547.82	76,615	63,000	82,619	66,000
31610	Local Option Sales Tax	3,736,427.34	3,928,653	3,675,000	3,675,000	3,750,000
31710	Wholesale Beer Tax	486,813.88	502,246	470,000	470,000	480,000
31720	Wholesale Liquor Tax	220,085.78	222,445	220,000	220,000	220,000
31850	Business Tax	275,884.69	306,798	275,000	275,000	275,000
31912	Cable TV Franchise Tax	123,746.49	134,958	120,000	120,000	129,390
31920	Room Occupancy Tax	331,975.66	391,873	325,000	325,000	375,000
	Total Local Taxes	$ 9,747,955.85	$ 10,094,596	$ 9,650,019	$ 9,947,463	$ 9,904,109
	Licenses and Permits					
32230	Beer and Liquor by Drink Permits	$ 17,103.00	$ 15,845	$ 17,000	$ 17,000	17,000
32610	Building Permits	82,416.50	55,120	60,000	70,891	68,000
	Total Licenses and Permits	$ 99,519.50	$ 70,965	$ 77,000	$ 87,891	$ 85,000
	Intergovernmental					
33310	Payment in Lieu of Taxes - Housing	$ 10,050.00	$ 7,904	$ 7,900	$ 8,940	8,000
33320	State Revenue Sharing - T.V.A.	111,795.22	117,084	109,000	109,000	112,000
33420	ARRA COPS Grant	-	-	-	-	-
33425	GHSO Police Grant	28,084.91	28,924	32,000	32,000	15,000
33432	Safe Route to School Grant	14,283.93	125,609	-	83,113	83,113
33433	CDBG Drainage Grant	-	39,313	315,000	315,000	315,000
33434	TDOT Transportation Masterplan	-	-	-	1,024	64,000
33490	Other State Grants	-	-	-	62,248	-
33510	State Sales Tax	722,780.53	766,081	700,000	700,000	750,000
33520	State Income Tax	85,872.08	112,565	55,000	55,000	75,000
33530	State Beer Tax	4,780.08	4,831	5,000	5,000	5,000
33541	State Mix Drink Tax	41,713.31	38,187	20,000	20,000	20,000
33551	State Gasoline and Motor Fuel Tax	179,217.12	182,859	180,000	180,000	180,000
33552	State - City Streets and Transportat	20,673.25	20,608	20,500	20,500	20,500
33556	State 3% Gas Tax	82,142.59	83,852	80,000	80,000	82,000
33590	State Highway Maintenance Contra	49,913.90	75,230	78,004	78,004	75,000
33591	State Supplemental Reimburse-Pol	20,400.00	20,400	21,000	19,200	19,200
33592	State Supplemental Reimburse-Fire	15,000.00	13,800	13,800	17,400	18,000
33593	Corporate Excise Tax	95,798.32	113,905	60,000	103,071	95,000
33700	Coffee County Industrial Park	57,600.00	57,600	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire	10,000.00	10,000	10,000	10,000	10,000
	Total Intergovernmental	$ 1,550,105.24	$ 1,818,752	$ 1,764,804	$ 1,957,100	$ 2,004,413

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Charges for Current Services					
34230	Fees and Commissions	$ 1,103.22	$ 892	$ 850	$ 3,176	2,000
34240	Accident Report Charges	293.60	705	500	1,110	750
34250	TaxiCab Fees	-	-	-	230	200
34314	Mowing Charges	5,608.28	3,259	4,500	4,500	3,500
34420	Black & Concrete Tile	6,400.00	14,175	8,500	14,770	13,000
34510	Animal Control Charges	3,325.00	2,035	3,000	3,000	3,000
	Total Charges for Current Services	$ 16,730.10	$ 21,066	$ 17,350	$ 26,786	$ 22,450
	Fines, Forfeitures and Penalties					
35110	Court Fines and Costs	$ 260,751.23	$ 246,158	$ 250,000	$ 210,000	207,000
35115	SOR Fees	1,575.00	1,000	1,000	600	1,000
	Total Fines, Forfeitures and Penaltie	$ 262,326.23	$ 247,158	$ 251,000	$ 210,600	$ 208,000
	Other Revenues					
36101	Interest Earnings	$ -	$ -	$ -	$ -	-
36320	Sale of Fixed Assets	13,929.45	-	-	-	-
36330	Sale of Equipment/Vehicles	1,437.38	23,940	-	12,052	-
36331	Sale of Equipment/Vehicles - Police	-	2,720	-	6,572	-
36332	Sale of Property-Interstate Drive	-	-	-	-	-
36340	Sale of Cemetery Lots	475.00	2,900	500	1,975	500
36350	Insurance Recovery	22,566.23	15,085	-	31,377	-
36710	TDOT- Ind. Park Access Road	-	59,013	-	-	-
36711	Contribution/Donations - Fire Dept	7,350.00	6,025	-	11,707	-
36712	Fireman's Fund Revenue	-	-	-	-	-
36713	Contribution/Donations - Police Dep	52,727.29	55,232	48,000	48,000	48,000
36715	Contribution/Donations - Public Wo	153,195.00	-	-	-	-
36716	National Fire Safety Council Income	1,102.50	50	-	1,420	-
36717	Community Policing Donations	0.00	-	-	-	25,000
36960	Loan Proceeds	11,170,000.00	-	-	-	-
36961	Bond Premiums	144,976.67	-	-	-	-
36964	Calendar Revenue-Fire	2,000.00	2,100	-	1,300	-
36996	Transfer from Community Policing	0.00	-	-	-	47,953
36998	Christmas Parade Revenue	4,350.00	3,655	4,000	5,275	5,000
36999	Miscellaneous Revenues	47,030.70	16,320	25,000	34,391	32,000
	Total Other Revenues	$ 11,621,140.22	$ 187,040	$ 77,500	$ 154,069	$ 158,453
	Total Revenues	$ 23,297,777.14	$ 12,439,577	$ 11,837,673	$ 12,383,909	$ 12,382,425

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Expenditures and Other Uses					
41210	City Court					
252	Legal Services	$ 12,000.00	$ 12,000	$ 12,000	$ 12,000	12,000
	Total City Court	$ 12,000.00	$ 12,000	$ 12,000	$ 12,000	$ 12,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
41310	Board of Mayor and Aldermen					
	Personnel					
111	Regular Employee Salaries	$ 107,751.88	$ 107,095	$ 108,000	$ 108,000	110,350
113	Salaries-Overtime	-	-	-	-	-
141	OASI Employers Share	8,115.71	7,929	8,300	8,300	8,450
142	Employee Health Insurance	26,666.89	44,785	36,750	36,750	31,500
143	Retirement - ING	5,549.93	5,563	7,600	7,600	5,800
143.001	Retirement-TCRS	197.86	1,790	-	-	-
144	Employee Dental Insurance	1,546.10	201	2,850	2,850	-
145	Employee Life Insurance	177.82	103	350	350	145
147	Unemployment Insurance	144.00	5,906	300	300	300
148	Education/Training/Travel/ Lodging	10,977.98	1,724	10,000	10,000	10,000
172	Election Officials and Clerks	-	-	2,000	2,000	3,000
	Total Personnel	$ 161,128.17	$ 175,096	$ 176,150	$ 176,150	$ 169,545
	Contractual Services					
211	Postage	$ 246.50	$ 331	$ 600	$ 600	600
211.001	Historical Zoning-Supplies	-	19	-	500	500
221	Printing, Duplicating and Typing	796.61	954	1,500	3,487	3,000
231	Legal Notices	3,211.83	3,536	5,000	5,000	4,000
233	Subscriptions/Publications	381.14	464	500	-	500
236	Public Relations	13,980.42	13,097	14,500	14,500	15,000
239	Dues and Subscriptions	5,612.94	3,614	5,000	5,000	5,000
239.001	Dues and Subscriptions-SCTDD	0.00	-	-	-	2,121
245	Telephone	7,479.69	8,498	7,000	5,500	5,500
252	Legal Services	96,304.99	86,108	90,000	90,000	90,000
254	Architectural/Engineering	7,638.76	9,771	8,000	8,000	10,000
258	Christmas Parade Expense	4,098.75	3,621	4,000	5,048	5,000
259	Other Professional Services	32.96	16	-	-	-
259.001	Other Prof Srv-Garden Club (Grant)	1,414.38	-	-	-	-
261	Repairs and Maint - Vehicle	181.39	-	700	700	700
	Total Contractual Services	$ 141,380.36	$ 130,029	$ 136,800	$ 138,335	$ 141,921
	Supplies					
311	Office Supplies	$ 2,478.47	$ 967	$ 1,500	$ 1,500	1,500
312	Small Items of Equipment	908.03	1,452	2,500	1,500	1,500
326	Clothing and Uniforms	246.84	202	500	500	500
331	Gas, Oil, Diesel Fuel and Grease	2,321.99	1,277	2,000	2,000	1,500
340	Meeting Expenses	1,945.42	888	2,000	2,000	2,000
	Total Supplies	$ 7,900.75	$ 4,786	$ 8,500	$ 7,500	$ 7,000
	Fixed Charges					
533	Machinery & Equipment - Copier	$ 642.00	$ 1,299	$ 1,200	$ 1,200	1,500
999	Additions to Fixed Assets	5,080.00	-	-	-	-
	Total Fixed Charges	$ 5,722.00	$ 1,299	$ 1,200	$ 1,200	$ 1,500
	Total Board of Mayor and Aldermen	$ 316,131.28	$ 311,210	$ 322,650	$ 323,185	$ 319,966

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41510	Financial Administration					
	Personnel					
111	Regular Employee Salaries	$ 181,135.58	$ 201,962	$ 204,000	$ 204,000	215,000
113	Salaries - Overtime	363.26	1,032	2,000	2,000	2,000
141	OASI Employers Share	13,512.88	15,542	16,000	16,000	17,000
142	Employee Health Insurance	28,865.88	38,182	30,500	30,500	35,800
143	Retirement - ING	2,821.98	2,878	2,850	2,850	3,000
143.001	Retirement - TCRS	7,396.24	7,842	8,600	8,600	9,200
144	Employee Dental Insurance	1,452.12	1,548	2,100	2,100	-
145	Employee Life Insurance	291.09	289	400	400	350
147	Unemployment Insurance	301.37	316	950	950	400
148	Education/Training/Travel/ Lodging	4,208.64	6,751	8,000	8,000	7,000
	Total Personnel	$ 240,349.04	$ 276,342	$ 275,400	$ 275,400	289,750
	Contractual Services					
211	Postage	$ 3,656.21	$ 3,262	$ 4,000	$ 4,000	5,000
221	Printing, Duplicating and Typing	3,339.76	2,924	4,000	4,000	6,000
231	Publication Formal and Legal Notic	328.65	1,032	1,000	1,000	1,000
239	Dues and Subscription	515.00	420	550	550	550
245	Telephone	481.80	478	750	750	1,000
253	Accounting/Auditing Services	22,300.40	22,791	14,660	14,660	15,000
255	Data Processing Support	15,691.75	16,476	17,301	17,301	27,000
259	Other Professional Services	-	-	-	-	-
261	Repairs and Maint - Vehicles	139.17	16	200	200	200
267	Repairs and Maint - Computer Equi	59.36	-	250	250	250
	Total Contractual Services	$ 46,512.10	$ 47,399	$ 42,711	$ 42,711	56,000
	Supplies					
311	Office Supplies	$ 7,474.26	$ 4,735	$ 8,000	$ 8,000	7,000
312	Small Items of Equipment	3,794.11	956	4,000	6,000	5,000
326	Clothing and Uniforms	402.00	-	500	500	300
331	Gas, Oil, Diesel Fuel and Grease	77.43	23	500	300	400
340	Meeting Expense	42.00	138	200	400	300
	Total Supplies	$ 11,789.80	$ 5,852	$ 13,200	$ 15,200	13,000
	Fixed Charges					
514	Professional Liability/Surety Bond	$ 1,039.00	$ 1,089	$ 1,500	$ 1,500	1,500
555	Bank Service Charges	-	-	-	-	-
	Total Fixed Charges	1,039.00	$ 1,089	$ 1,500	$ 1,500	1,500
	Capital					
943	Vehicles	$ -	$ -	$ -	$ -	-
999	Additions to Fixed Assets	3,000.00	-	-	-	-
	Total Capital	$ 3,000.00	$ -	$ -	$ -	-
	Total Financial Administration	$ 302,689.94	$ 330,682	$ 332,811	$ 334,811	360,250

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
41600	Information Systems					
	Personnel					
111	Regular Employee Salaries	$ 77,638.16	$ 67,263	$ 58,600	$ 58,600	61,000
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	5,801.97	5,327	4,500	4,500	4,670
142	Employee Health Insurance	9,969.59	7,786	3,850	3,850	4,700
143.001	Retirement - TCRS	4,053.99	3,564	3,100	3,100	3,210
144	Employee Dental Insurance	435.82	327	220	220	-
145	Employee Life Insurance	141.00	106	75	75	60
147	Unemployment Insurance	122.40	76	150	150	150
148	Education/Training/Travel/ Lodging	8,665.25	6,790	2,000	200	2,000
	Total Personnel	$ 106,828.18	$ 91,239	$ 72,495	$ 70,695	$ 75,790
	Contractual Services					
211	Postage	$ -	$ -	$ 100	$ 100	100
221	Printing, Duplicating and Typing	-	51	110	110	110
231	Publication Formal and Legal Notic	-	-	110	110	110
239	Dues and Subscription	-	-	500	-	500
245	Telephone	774.65	1,276	1,500	1,500	1,500
255	Data Processing Support	-	140	17,000	17,000	20,000
267	Repairs and Maint - Computer Equi	428.04	105	2,000	6,500	2,500
	Total Contractual Services	$ 1,202.69	$ 1,572	$ 21,320	$ 25,320	$ 24,820
	Supplies					
311	Office Supplies	$ 561.26	$ -	$ 1,000	$ 1,000	1,000
312	Small Items of Equipment	240.95	116	1,000	1,000	2,000
326	Clothing and Uniforms	-	181	200	-	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	-	-	-	-
	Total Supplies	$ 802.21	$ 297	$ 2,200	$ 2,000	$ 3,200
	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	-	14,500	13,000	25,000
949	Other Machinery & Equipment	-	-	-	-	-
	Total Capital Outlay	$ 4,362.09	$ -	$ 14,500	$ 13,000	$ 25,000
	Total Information Sytems	$ 113,195.17	$ 93,108	$ 111,015	$ 111,015	$ 129,310

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41700	Planning and Zoning					
	Personnel					
111	Regular Employee Salaries	$ 165,949.76	$ 170,951	$ 227,850	$ 227,850	215,000
113	Salaries - Overtime	-	-	100	100	100
141	OASI Employers Share	12,339.09	13,237	17,545	17,545	17,000
142	Employee Health Insurance	36,636.88	39,012	39,000	39,000	27,500
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	8,679.75	8,937	11,200	11,200	11,500
144	Employee Dental Insurance	1,981.92	1,982	2,600	2,600	-
145	Employee Life Insurance	292.66	292	404	404	400
147	Unemployment Insurance	279.98	212	400	400	400
148	Education/Training/Travel/ Lodging	3,122.33	1,144	3,000	3,000	3,000
	Total Personnel	$ 229,282.37	$ 235,767	$ 302,099	$ 302,099	$ 274,900
	Contractual Services					
211	Postage	$ 41.12	$ 88	$ 300	$ 300	300
221	Printing, Duplicating and Typing	198.47	175	300	300	300
231	Publication Formal and Legal Notic	342.61	801	1,500	1,500	1,500
234	Manuals and Code Updates	45.95	1,057	3,000	2,900	3,000
239	Dues and Subscription	3,745.00	3,524	4,000	4,000	4,000
245	Telephone	1,690.08	1,894	2,500	2,500	2,800
259	Other Professional Service	9,960.00	18,987	35,000	35,000	30,000
261	Repairs and Maint - Vehicles	251.16	612	1,400	1,400	1,400
	Total Contractual Services	$ 16,274.39	$ 27,138	$ 48,000	$ 47,900	$ 43,300
	Supplies					
311	Office Supplies	$ 313.82	$ 665	$ 800	$ 800	800
312	Small Items of Equipment	1,492.48	-	2,000	2,000	2,000
326	Clothing and Uniforms	386.95	129	600	600	600
329	Other Operating Supplies	72.45	-	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	2,567.70	2,128	3,500	3,500	3,500
334	Tires and Tubes	419.60	364	1,200	1,200	1,200
340	Meeting Expenses	-	107	150	550	400
341	City Cemetery Expense	400.00	3,217	500	500	100
	Total Supplies	$ 5,653.00	$ 6,610	$ 8,950	$ 9,350	$ 8,800
	Fixed Charges					
533	Machinery & Equipment - Copier	$ 2,333.14	$ 692	$ 5,300	$ 5,000	1,300
	Total Fixed Charges	$ 2,333.14	$ 692	$ 5,300	$ 5,000	$ 1,300
	Capital Outlay					
943	Vehicles	$ -	$ -	$ -	$ -	$ 6,500
999	Additions to Fixed Assets	-	-	-	-	-
	Total Capital Outlay	$ -	$ -	$ -	$ -	$ -
	Total Planning and Zoning	$ 253,542.90	$ 270,207	$ 364,349	$ 364,349	$ 331,550

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41800	General Government and Buildings					
	Personnel					
143	Retirement Expense	$ 300.00	$ 25	$ 1,000	$ 1,000	1,750
149	Other Employee Benefits	(6.04)	66,124	270,500	270,500	34,500
	Total Personnel	$ 293.96	$ 66,149	$ 271,500	$ 271,500	$ 36,250
	Contractual Services					
216	Radio and Cable Services	$ 1,549.76	$ 1,803	$ 2,000	$ 2,000	2,000
241	Electric	52,017.90	50,587	60,000	60,000	62,000
241.001	DREMC-Electric Substation	0.00	-	30,000	30,000	30,000
242	Water	6,871.98	7,062	6,700	6,700	7,200
244	Gas	19,941.64	18,661	26,000	26,000	22,000
245	Telephone	38,849.58	42,789	40,000	40,000	40,000
251	Medical Services	9,476.70	7,620	15,000	12,000	10,000
254.002	MS4 Stormwater Program	0.00	-	-	-	-
259	Other Professional Service	6,357.85	11,553	4,000	7,000	10,000
261	Vehicle Maintenance	-	-	-	-	-
266	Repairs and Maint - Buildings	32,900.75	22,073	20,000	20,000	20,587
292	Janitorial Services	30,907.72	25,380	35,000	35,000	35,000
	Total Contractual Services	$ 198,873.88	$ 187,528	$ 238,700	$ 238,700	$ 238,787
	Supplies					
311	Office Supplies	$ 3,108.88	$ 1,162	$ 2,500	$ 2,500	2,500
324	Household and Janitorial Supplies	1,106.17	2,010	2,500	2,500	2,500
	Total Supplies	$ 4,215.05	$ 3,172	$ 5,000	$ 5,000	$ 5,000
	Fixed Charges					
511	General Liability	$ 139,403.00	$ 135,926	$ 150,000	$ 150,000	150,000
515	Workers Compensation Insurance	164,377.00	193,669	198,000	198,000	198,000
521	Building Insurance	5,515.00	5,630	7,200	7,200	7,500
533	Machinery/Equip - Copier	-	753	2,000	2,000	2,000
533.002	Machinery/Equip - Computer Softw	2,100.00	6,708	3,500	3,500	3,500
533.003	Machinery/Equip - Postage Machin	1,644.00	1,644	1,800	1,800	1,800
	Total Fixed Charges	$ 313,039.00	$ 344,330	$ 362,500	$ 362,500	$ 362,800
	Capital Outlay					
948	Westwood Grant Expenses	$ 4,409.31	$ 120,409	$ -	$ 83,113	83,113
948.001	CDBG Grant (Drainage) Expense	-	44,184	370,589	370,589	370,589
948.002	Spring House Repairs	-	6,500	-	-	-
948.003	MDS Foods Project	-	-	10,000	8,000	-
948.004	Transportation Plan-TDOT	-	-	-	2,000	80,000
949	Other Machinery and Equipment	-	-	-	-	-
965	Loan Fees	112,103.34	-	-	-	-
999	Additions to Fixed Assets	-	76,630	-	12,600	-
	Total Capital Outlay	$ 116,512.65	$ 247,723	$ 380,589	$ 476,302	$ 533,702
	Total General Government and Buil	$ 632,934.54	$ 848,902	$ 1,258,289	$ 1,354,002	$ 1,176,539

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
42100	Police					
	Personnel					
111	Regular Employee Salaries	$ 1,543,328.98	$ 1,575,363	$ 1,513,000	$ 1,513,000	1,500,000
113	Salaries - Overtime	81,902.41	71,697	76,000	76,000	76,000
120	ARRA Salaries	-	-	-	-	-
121	ARRA Employer FICA	-	-	-	-	-
122	ARRA Benefits	-	-	-	-	-
135	Holiday	63,462.48	56,471	64,500	64,500	66,000
141	OASI Employers Share	124,102.26	130,221	130,000	130,000	130,000
142	Employee Health Insurance	431,084.67	418,553	285,000	285,000	317,000
143	Retirement - ING	38,786.29	38,324	40,000	40,000	35,000
143.001	Retirement - TCRS	56,984.14	56,040	56,150	56,150	64,000
144	Employee Dental Insurance	23,766.68	20,527	22,000	22,000	-
145	Employee Life Insurance	3,252.82	3,015	3,245	3,245	2,500
147	Unemployment Insurance	3,031.71	2,285	3,000	3,000	3,000
148	Education/Training/Travel/ Lodging	17,584.97	15,316	10,000	10,000	14,000
148.001	Education and Training SWAT Tea	2,421.99	2,708	2,500	2,500	2,000
	Total Personnel	$ 2,389,709.40	$ 2,390,520	$ 2,205,395	$ 2,205,395	$ 2,209,500
	Contractual Services					
211	Postage	$ 723.65	$ 509	$ 750	$ 750	700
213	Automobile Licenses and Title	67.59	129	500	500	400
216	Radio and TV Services	1,434.28	1,366	2,500	2,500	2,000
221	Printing, Duplicating and Typing	683.36	395	750	750	700
231	Legal Advertisement	779.34	619	500	500	400
239	Dues and Subscription	738.91	976	750	750	700
245	Telephone	8,541.52	8,568	9,500	9,500	8,500
256	Information System Support	12,948.88	10,717	15,500	15,500	16,600
261	Repairs and Maint - Vehicles	31,236.04	28,975	28,000	35,397	30,000
267	Repairs and Maint - Computer Equi	158.42	129	250	250	200
269	Repairs and Maint - Other	533.41	438	500	500	400
	Total Contractual Services	$ 57,845.40	$ 52,821	$ 59,500	$ 66,897	$ 60,600

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	Supplies					
311	Office Supplies	$ 4,565.16	$ 5,437	$ 4,500	$ 4,500	4,500
311.001	Office Supplies-SOR	350.00	220	400	400	400
311.002	Office Supplies - Court Supplies	1,379.90	3,084	-	-	-
312	Small Items of Equip	18,052.98	19,390	18,000	18,000	18,000
312.001	Small Items of Equip - Police Vehic	2.49	-	-	-	-
323.001	Trustee Expenses	531.64	1,029	750	750	500
323.002	Community Policing Expense	0.00	-	-	-	32,000
326	Clothing and Uniforms	13,601.80	7,368	6,500	6,500	6,000
327	Firearm Supplies	2,811.20	4,754	5,500	5,500	5,600
329	Other Operating Supplies	5,016.63	(1,882)	4,000	4,000	4,000
330	Small Equipment for Officers	10,121.65	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	97,568.60	72,723	95,000	95,000	90,000
334	Tires and Tubes	5,408.98	3,210	4,500	4,500	4,500
	Total Supplies	$ 159,411.03	$ 115,333	$ 139,150	$ 139,150	$ 165,500
	Fixed Charges					
533	Machinery & Equipment - Copier	$ 4,310.37	$ 524	$ 3,700	$ 3,700	3,000
	Total Fixed Charges	$ 4,310.37	$ 524	$ 3,700	$ 3,700	$ 3,000
	Capital Outlay					
943	Vehicles	$ -	$ -	$ -	$ 19,689	17,000
944	Computer Equipment and Software	-	26,959	27,000	27,000	21,000
999	Additions to Capital Assets	45,700.00	-	-	-	-
	Total Capital Outlay	$ 45,700.00	$ 26,959	$ 27,000	$ 46,689	$ 38,000
	Total Police	$ 2,656,976.20	$ 2,586,157	$ 2,434,745	$ 2,461,831	$ 2,476,600

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42200	Fire					
	Personnel					
111	Regular Employee Salaries	$ 1,154,900.89	$ 1,085,255	$ 1,120,000	$ 1,120,000	1,207,000
113	Salaries - Overtime	60,834.20	53,819	65,000	65,000	66,000
135	Holiday	46,299.12	45,613	54,540	54,540	55,000
141	OASI Employers Share	93,989.30	90,719	96,000	96,000	103,000
142	Employee Health Insurance	322,805.90	339,082	240,000	240,000	265,000
143	Retirement - ING	13,528.88	12,433	16,250	16,250	22,000
143.001	Retirement - TCRS	50,928.62	51,079	58,000	58,000	63,000
144	Employee Dental Insurance	17,896.61	16,894	18,500	18,500	-
145	Employee Life Insurance	2,429.81	1,030	2,425	2,425	2,000
147	Unemployment Insurance	2,194.44	1,895	4,750	4,750	4,750
148	Education/Training/Travel/ Lodging	11,739.90	5,609	10,500	10,500	10,500
	Total Personnel	$ 1,777,547.67	$ 1,703,428	$ 1,685,965	$ 1,685,965	$ 1,798,250
	Contractual Services					
211	Postage	$ 151.60	$ 22	$ 150	$ 134	150
216	Radio and TV Services	7,928.03	3,421	4,500	4,500	4,500
221	Printing, Duplicating and Typing	166.95	-	150	150	150
221.002	Calendar Expense	0.00	100	-	300	-
221.001	Nat. Fire Safety Council	1,102.50	-	-	903	-
231	Publication and Legal Notices	150.00	621	200	200	200
236	Public Relations (Advertising)	2,852.27	561	1,000	1,000	1,000
239	Dues and Subscription	870.00	1,038	1,050	1,066	1,200
245	Telephone	4,069.63	4,199	3,990	3,990	5,000
261	Repairs and Maint - Vehicles	9,144.54	9,914	10,500	22,315	20,000
266	Repairs and Maint - Buildings	5,891.77	7,963	8,000	8,000	8,000
266.001	Repairs & Maint - Bldgs (HVAC)	1,106.60	3,250	1,050	1,050	1,050
269	Repairs and Maint - Other	1,000.56	1,141	1,500	1,500	1,500
271	Reserve Firemen	9,901.60	11,201	10,500	6,630	10,500
	Total Contractual Services	$ 44,336.05	$ 43,431	$ 42,590	$ 51,738	$ 53,250
	Supplies					
311	Office Supplies	$ 1,032.55	$ 449	$ 788	$ 788	800
312	Small Items of Equipment	10,825.81	12,306	5,000	5,000	20,000
322	Chemical, Lab and Medical Supplie	29.20	-	300	300	500
323.001	Trustees Expenses	-	-	-	-	-
324	Household and Janitorial Supplies	2,194.75	2,073	3,000	3,000	3,000
326	Clothing and Uniforms	10,111.88	7,755	9,000	9,000	9,000
326.001	Clothing and Uniforms - PPE Turno	11,744.41	35,704	13,200	13,200	15,500
328	Educational Supplies (Fire Preventi	4,730.51	924	2,000	2,000	2,000
329	Other Operating Supplies	6,994.16	1,417	7,000	18,208	15,000
331	Gas, Oil, Diesel Fuel and Grease	17,194.63	15,639	18,000	12,130	16,000
334	Tires and Tubes	10.00	3,803	2,625	2,625	3,000
344	Safety Supplies	378.20	450	525	525	600
	Total Supplies	$ 65,246.10	$ 80,520	$ 61,438	$ 66,776	$ 85,400

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	Fixed Charges					
533	Machinery and Equipment - Copier	$ 401.18	$ 437	$ 630	$ 630	800
571	Inspections/Testing	6,430.70	8,211	10,700	10,700	13,000
	Total Fixed Charges	$ 6,831.88	$ 8,648	$ 11,330	$ 11,330	$ 13,800
	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	$ 2,477,468.70	$ 1,860,972	$ 1,801,323	$ 1,815,809	$ 1,950,700

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
43100	Public Works					
	Personnel					
111	Regular Employee Salaries	$ 596,214.67	$ 600,030	$ 605,000	$ 605,000	652,000
113	Salaries - Overtime	18,638.57	23,354	18,000	21,500	20,000
141	OASI Employers Share	44,350.02	45,690	48,000	48,000	52,000
142	Employee Health Insurance	182,899.01	201,638	140,000	140,000	166,000
143	Retirement - ING	14,014.14	13,058	11,000	11,000	13,000
143.001	Retirement - TCRS	15,901.15	18,187	24,000	24,000	23,000
144	Employee Dental Insurance	10,267.30	9,999	10,750	10,750	-
145	Employee Life Insurance	1,276.86	1,310	1,550	1,550	1,200
147	Unemployment Insurance	1,152.66	1,025	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	2,375.20	1,228	3,000	3,000	3,000
	Total Personnel	$ 887,089.58	$ 915,519	$ 862,800	$ 866,300	$ 931,700
	Contractual Services					
211	Postage	$ 426.09	$ 403	$ 900	$ 1,900	900
213	Automobile Licenses and Title	18.11	36	150	150	150
216	Radio and TV Services	3,198.30	3,671	3,500	3,500	3,500
231	Publication/Formal Ads	954.10	931	1,200	1,200	1,200
239	Dues and Subscriptions	35.00	169	200	200	200
242	Water	2,287.65	2,462	3,000	3,000	3,000
245	Telephone	8,534.03	10,017	9,000	10,720	9,000
247	Street Lighting	186,757.84	228,242	200,000	200,000	200,000
251	Veterinary Services	1,023.84	471	3,000	3,000	2,000
255	Data Processing	-	-	-	-	-
259	Other Professional Services	5,525.27	2,319	6,000	12,000	6,000
261	Repairs and Maint - Vehicles	19,366.64	13,849	20,000	20,000	20,000
262	Repairs and Maint - Other Machine	13,664.84	8,381	15,000	15,000	15,000
264	Repairs and Maint - Traffic Lighting	35,724.58	12,550	20,000	20,000	20,000
266	Repairs and Maint - Buildings	5,840.56	7,232	10,000	7,500	10,000
268	Repairs and Maint - Roads and Stre	3,011.60	4,620	10,000	10,000	10,000
	Total Contractual Services	$ 286,368.45	$ 295,353	$ 301,950	$ 308,170	$ 300,950
	Supplies					
311	Office Supplies	$ 2,996.60	$ 2,572	$ 3,000	$ 3,000	3,000
312	Small Items of Equipment	14,623.66	10,404	15,000	15,000	15,000
322	Chemical, Lab and Medical Supplie	9,917.68	9,603	10,000	10,000	10,000
323.001	Trustee Expenses	12,065.76	13,394	12,000	11,000	12,000
324	Household and Janitorial Supplies	3,834.10	3,407	5,000	5,000	4,000
326	Clothing and Uniforms	390.00	510	1,000	1,000	16,100
331	Gas, Oil, Diesel Fuel and Grease	53,652.07	43,812	55,000	55,000	55,000
334	Tires and Tubes	3,702.04	6,840	15,000	5,500	15,000
342	Sign Parts and Supplies	26,554.85	15,761	20,000	20,400	20,000
343	Salt Purchase	6,724.81	7,899	8,000	8,000	12,000
344	Safety Supplies	2,492.03	798	4,000	4,000	4,000
	Total Supplies	$ 136,953.60	$ 115,000	$ 148,000	$ 137,900	$ 166,100

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Building Materials					
421	Guardrails	$ -	$ -	$ 5,000	$ 5,000	5,000
451	Crushed Stone	12,421.46	6,245	10,000	10,000	10,000
455	Tile and Pipe	7,618.95	8,329	25,000	25,000	25,000
471	Asphalt and Asphalt Filler	6,356.00	10,735	15,000	15,000	15,000
	Total Building Materials	$ 26,396.41	$ 25,309	$ 55,000	$ 55,000	$ 55,000
	Fixed Charges					
533	Machinery and Equip - Copier	$ 521.60	$ 8	$ 960	$ 960	960
	Total Fixed Charges	$ 521.60	$ 8	$ 960	$ 960	$ 960
	Capital Outlay					
931	Roads, Street, and Parking	$ 29,728.80	$ -	$ -	$ -	-
931.001	Roads, Street, and Parking	203,859.17	218,153	40,312	40,312	200,000
931.002	Street Striping	17,337.46	24,943	12,500	12,500	20,000
933	Sidewalks	-	-	4,000	4,000	4,000
939	Bridge Repairs	-	-	-	-	-
943	Vehicles	-	-	15,000	3,100	15,000
949	Other Machinery and Equipment	-	3,249	20,000	13,081	20,000
960	Capital Repairs - Street Lights	5,350.00	18,648	10,000	23,345	70,000
999	Additions to Capital Assets	159,895.00	-	-	10,000	-
	Total Capital Outlay	$ 416,170.43	$ 264,993	$ 101,812	$ 106,338	$ 329,000
	Total Public Works	$ 1,753,500.07	$ 1,616,182	$ 1,470,522	$ 1,474,668	$ 1,783,710

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2017

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
44210	Contributions to Other Agencies					
720.001	TN Rehabilitation Center	$ 11,000.00	$ 11,000	$ -	$ -	9,000
720.003	Coffee County Child Care Center	2,500.00	2,500	2,500	2,500	2,500
720.005	South Central Human Resources	1,616.00	1,616	1,616	1,616	1,515
720.006	Coffee County Library	12,000.00	12,000	12,000	12,000	12,000
720.007	Coffee County Senior Center	2,500.00	1,250	-	-	5,000
720.008	Manchester Senior Center	2,500.00	1,250	-	-	3,000
720.010	Keep Coffee County Beautiful	-	1,000	-	-	-
720.011	Manchester/Coffee County Confere	71,295.53	90,215	80,000	100,000	80,000
720.013	Coffee County Children's Advocacy	6,500.00	6,500	-	-	-
720.014	TN Backroads Heritage	1,000.00	1,000	-	-	1,000
720.015	South Central TN Development Dis	2,121.00	2,121	2,121	-	-
720.018	Chamber of Commerce	12,500.00	12,500	7,000	7,000	7,000
720.019	CASA	1,000.00	-	-	-	-
	Haven of Hope	0.00	-	-	-	-
	Manchester Youth Football	0.00	-	-	-	-
	Total Contributions to Other Agencie	$ 126,532.53	$ 142,952	$ 105,237	$ 123,116	$ 121,015
	Total Expenditures	$ 8,644,971.33	$ 8,072,372.00	$ 8,212,941.00	$ 8,374,786.00	$ 8,661,640.00
	Other Uses					
51620	Operating Transfers					
762	Transfer to Sanitation	$ 57,000.00	$ 75,000	$ 60,000	$ 60,000	60,000
763	Transfer to Recreation Fund	475,000.00	526,701	475,000	475,000	475,000
764	Transfer to General Purpose Scho	1,678,467.00	1,678,467	1,678,467	1,678,467	1,678,467
765	Transfer to Debt Service Fund	12,594,201.33	1,387,902	1,391,265	1,391,265	1,433,865
765.001	Transfer to Debt Service-Leave	-	-	20,000	20,000	25,500
767	Transfer to Tourism Fund	126,387.00	-	-	-	-
770	Transfer to Community Policing	7,000.00	2,000	-	-	-
	Total Other Uses	$ 14,938,055.33	$ 3,670,070	$ 3,624,732	$ 3,624,732	$ 3,672,832
	Total Expenditures and Other Uses	$ 23,583,026.66	$ 11,742,442	$ 11,837,673	$ 11,999,518	$ 12,334,472
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	$ (285,249.52)	$ 697,135	$ -	$ 384,391	$ 47,953
	Estimated Beginning Fund Balance J	3,356,230.63	3,066,981.11	3,764,116	3,764,116	3,764,116
	Non-spendable Fund Balance	80,000.00	80,000	80,000	80,000	80,000
	Assigned Fund Balance					
	Fire Department Equipment	4,000.00	-	-	-	-
	Community Policing Fund Bal	0.00	-	-	-	47,953
	Unassigned Fund Balance	2,986,981.11	3,684,116.11	3,684,116.11	4,068,507.11	3,684,116.11
	Estimated Ending Fund Balance June	$ 3,066,981.11	$ 3,764,116	$ 3,764,116	$ 4,148,507	$ 3,764,116

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues and Other Sources					
	Charges for Current Services					
34131	Administrative Service Fees	$ 103,439.57	$ 96,957	$ 105,000	$ 105,000	105,000
34412	Solid Waste Residential Collection	275,513.83	265,251	270,000	270,000	270,000
34415	Solid Waste Debris Pickup	24,209.49	12,264	20,000	20,000	20,000
34423	Solid Waste Surcharge - General	568,338.33	587,752	575,000	575,000	575,000
34440	Refuse Recycling Charges	19,811.10	24,219	30,000	30,000	30,000
36999	Miscellaneous Revenue	-	-	3,000	5,288	3,000
	Total Current Services	$ 991,312.32	$ 986,443	$ 1,003,000	$ 1,005,288	$ 1,003,000
	Other Sources					
36961	Transfer from General Fund	$ 57,000.00	$ 75,000	$ 60,000	$ 60,000	60,000
36999	Miscellaneous Revenues	-	-	3,000	-	-
	Total Other Revenue	$ 57,000.00	$ 75,000	$ 63,000	$ 60,000	$ 60,000
	Total Revenues and Other Sources	$ 1,048,312.32	$ 1,061,443	$ 1,066,000	$ 1,065,288	$ 1,063,000
	Expenditures					
43200	Sanitation Services					
	Personnel					
111	Regular Employee Salaries	$ 194,469.05	$ 182,611	$ 220,000	$ 220,000	230,000
113	Salaries - Overtime	1,801.45	1,743	5,000	5,000	10,000
141	OASI Employers Share	15,014.69	13,918	17,500	17,500	18,500
142	Health Insurance	67,613.15	74,578	50,000	50,000	55,500
143	Retirement - ING	3,621.19	2,317	4,200	4,200	4,200
143.001	Retirement - TCRS	3,309.33	4,608	8,700	8,700	8,400
144	Employee Dental Insurance	3,802.83	3,698	3,800	3,800	-
145	Employee Life Insurance	472.26	485	550	550	450
146	Worker's Compensation	5,711.00	7,253	7,300	9,300	9,000
147	Unemployment Insurance	483.41	330	500	500	500
	Total Personnel	$ 296,298.36	$ 291,541	$ 317,550	$ 319,550	$ 336,550
	Contractual Services					
261	Repairs and Maint - Vehicles	$ 18,254.81	$ 26,481	$ 20,000	$ 22,324	15,000
262	Repairs and Maint - Other Machinery	8,127.70	95	12,000	14,001	17,000
293	Recycle Containers/Cardboard	-	-	-	-	18,000
294	Brush Disposal	32,077.50	33,653	35,000	35,000	35,000
295	Landfill Services	594,200.12	612,186	600,000	600,000	600,000
	Total Contractual Services	$ 652,660.13	$ 672,415	$ 667,000	$ 671,325	$ 685,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule D-1

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Supplies					
312	Small Items of Equipment	$ 317.03	$ 275	$ 800	$ 3,300	800
331	Gas, Oil, Diesel Fuel and Grease	32,973.66	25,368	35,000	35,000	35,000
334	Tires, Tubes, ETC.	6,529.56	5,801	9,000	6,500	9,000
511	General Liability	1,800.00	1,838	2,500	2,500	2,500
	Total Supplies	$ 41,620.25	$ 33,282	$ 47,300	$ 47,300	$ 47,300
	Capital Outlay					
999	Additions to Fixed Assets	$ -	$ 25,000	$ -	$ -	$ -
	Total Capital Outlay	-	$ 25,000	$ -	$ -	$ -
	Total Expenditures	$ 990,578.74	$ 1,022,238	$ 1,031,850	$ 1,038,175	$ 1,068,850
	Transfer to Other Funds					
50000-001	Transfer to Debt Service Fund	$ 15,689.63	$ -	$ 56,626	$ 56,626	56,626
	Total Transfers	$ 15,689.63	$ -	$ 56,626	$ 56,626	$ 56,626
	Total Expenditures and Other Sources	$ 1,006,268.37	$ 1,022,238	$ 1,088,476	$ 1,094,801	$ 1,125,476
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 42,043.95	$ 39,205	$ (22,476)	$ (29,513)	$ (62,476)
	Estimated Beginning Fund Balance July 1	108,140.40	150,184	189,389	189,389	166,913
	Estimated Ending Fund Balance June 30	$ 150,184.35	$ 189,389	$ 166,913	$ 159,876	$ 104,437

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
	Revenues and Other Sources					
	Local Taxes					
31920	Room Occupancy Tax	$ 158,105.34	$ 186,539	$ 150,000	$ 151,500	$ 150,000
	Total Local Taxes	$ 158,105.34	$ 186,539	$ 150,000	$ 151,500	$ 150,000
	Intergovernmental					
33485	Arts Bldg Comm Grant Revenue	$ -	$ -	$ -	$ -	$ -
33490	LDR Phase IV (Old Stone Fort)	-	-	-	-	-
33492	Dept of Health Grant	-	-	-	-	-
33493	Greenway Extention Phase V	-	-	-	-	-
33494	Comm Foundation Grant	5,000.00	-	5,000	6,000	-
33495	Transfer from EEBG Grant	-	-	-	-	-
33496	Transfer from Diabetes Grant	-	-	-	-	-
33497	Diabetes Grant 2	-	-	-	-	-
33498	LPRF Grant (Soccer Complex)	103,087.56	95,912	-	-	-
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	149,973	150,000	150,000	-
33503	Diabetes Grant A-InKind	-	-	30,000	30,000	-
	Total Intergovernmental	$ 398,087.56	$ 260,885	$ 185,000	$ 186,000	$ 15,000
	Charges for Current Services					
34723	Swimming Lesson Charges	$ 35,082.50	$ 36,748	$ 36,000	$ 36,000	37,000
34724	Pool Rental	27,285.50	30,493	30,000	30,000	34,000
34742	Activity Fees	30,031.00	35,990	35,000	35,000	36,000
34743	Day Camp Charges	36,978.50	41,204	38,000	38,000	45,000
34744	Fireworks	-	10,000	5,000	5,000	5,000
34745	Park and Recreation Concessions	74,561.48	82,023	80,000	80,000	75,000
34746	ADA Wright Center - Rental	10,301.75	9,691	12,000	12,000	11,000
34747	Shelter Rentals	4,497.50	4,180	4,500	4,500	4,700
34771	Membership and Dues - Yearly Passes	552,892.46	550,505	605,000	605,000	600,000
34772	Membership and Dues - Monthly Passes	26,828.00	24,848	30,000	30,000	25,000
34773	Membership and Dues - Daily Passes	177,813.22	181,220	184,000	184,000	175,000
34774	Recreation Complex Concessions	82,698.69	96,491	87,000	87,000	90,000
34777	Athletic League	1,622.50	3,393	2,000	3,765	3,500
34779	Silver and Fit	-	1,830	-	4,017	4,800
34781	Sponsorships	13,150.00	15,344	15,000	15,000	18,000
34792	Meeting Room Rental	17,075.50	20,456	19,000	19,000	20,000
	Total Charges for Current Services	$ 1,090,818.60	$ 1,144,416	$ 1,182,500	$ 1,188,282	$ 1,184,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
	Other Revenues					
36330	Sale of Equipment	$ 2,624.52	$ 6,361	$ 5,000	$ 5,000	3,000
36350	Insurance Recovery	1,870.00	-	-	6,352	-
36715	Contribution-Painting of Rec Center	-	-	-	21,711	-
36720	Contributions-Organizations	-	7,000			-
36999	Miscellaneous Revenues	9,945.36	12,465	10,000	10,000	14,000
37000	Sale of Fixed Assets	1,656.09	-	-	-	-
	Total Other Revenues	$ 16,095.97	$ 25,826	$ 15,000	$ 43,063	$ 17,000
	Total Revenues	$ 1,663,107	$ 1,617,666	$ 1,532,500	$ 1,568,845	$ 1,366,000
	Other Sources					
39100	Capital Lease Proceeds	$ -	$ 80,942	$ -	$ -	
39110	Transfer from General Fund	475,000.00	526,701	475,000	475,000	475,000
39120	Transfer from Tourism	14,000.00	-	-	-	-
	Total Other Sources	$ 489,000.00	$ 607,643	$ 475,000	$ 475,000	$ 475,000
	Total Revenue and Other Sources	$ 2,152,107.47	$ 2,225,309	$ 2,007,500	$ 2,043,845	$ 1,841,000

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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
44410	Recreation Administration					
	Personnel					
111	Regular Employee Salaries	$ 141,737.76	$ 143,801	$ 141,000	$ 141,000	144,500
113	Salaries-Overtime	38.48	289	750	750	-
141	OASI Employers Share	10,211.40	10,783	10,900	10,900	11,300
142	Employee Health Insurance	39,131.71	40,861	28,000	28,000	33,000
143	Retirement - ING	2,356.01	2,639	5,700	5,700	2,500
143	Retirement - TCRS	4,966.65	3,447	3,175	3,175	5,800
144	Employee Dental Insurance	2,280.96	2,218	2,200	2,200	-
145	Employee Life Insurance	254.82	247	260	260	220
147	Unemployment Insurance	216.00	154	537	537	550
148	Education/Training/Travel/ Lodging	1,974.61	2,262	3,000	3,000	3,500
	Total Personnel	$ 203,168.40	$ 206,701	$ 195,522	$ 195,522	$ 201,370
	Contractual Services					
211	Postage	$ 1,077.22	$ 787	$ 1,500	$ 1,500	1,500
221	Printing, Duplicating and Typing	634.89	985	1,000	1,000	1,000
231	Publication Formal/Legal Notices	2,495.37	2,854	1,500	1,500	1,500
239	Dues and Subscription	1,295.00	782	1,500	1,500	2,000
	Total Contractual Services	$ 5,502.48	$ 5,408	$ 5,500	$ 5,500	$ 6,000
	Supplies					
311	Office Supplies and Materials	$ 1,621.73	$ 1,429	$ 1,750	$ 1,750	2,000
319	Office Stationary and Forms	167.69	-	500	500	500
326	Clothing and Uniforms	-	-	200	200	300
	Total Supplies	$ 1,789.42	$ 1,429	$ 2,450	$ 2,450	$ 2,800
	Total Recreation Administration	$ 210,460.30	$ 213,538	$ 203,472	$ 203,472	$ 210,170

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
44420	Recreation Center					
	Personnel					
111	Regular Employee Salaries	$ 172,361.43	$ 167,270	$ 168,000	$ 168,000	172,000
113	Salaries - Overtime	2,911.87	3,166	3,000	3,000	2,000
121	Wages - Part-Time	254,052.23	249,530	235,000	235,000	258,000
141	OASI Employers Share	31,478.16	33,469	31,750	31,750	33,200
142	Employee Health Insurance	74,617.54	56,366	35,750	35,750	42,800
143	Retirement - ING	991.35	758	2,450	2,450	-
143	Retirement - TCRS	5,777.95	6,661	7,000	7,000	9,200
144	Employee Dental Insurance	4,346.92	2,913	2,600	2,600	-
145	Employee Life Insurance	494.63	408	450	450	350
146	Worker's Compensation	6,391.00	8,608	7,000	11,300	10,000
147	Unemployment Insurance	1,770.76	2,007	2,500	2,500	2,500
148	Education/Training/Travel/ Lodging	2,986.83	2,561	3,000	3,000	3,500
	Total Personnel	$ 558,180.67	$ 533,717	$ 498,500	$ 502,800	$ 533,550
	Contractual Services					
216	Radio and Cable Services	$ 1,557.47	$ 1,426	$ 1,600	$ 1,600	1,600
241	Electric	207,505.49	267,675	240,000	240,000	225,000
242	Water	18,881.03	25,182	20,000	20,000	20,000
244	Gas	56,793.84	69,872	62,000	62,000	60,000
245	Telephone	3,028.00	4,052	3,000	2,220	3,000
255	Data Processing Support	8,466.30	7,951	7,000	8,000	9,000
261	Repairs and Maint - Vehicles	437.96	1,640	1,500	1,500	1,500
262	Repairs and Maint - Other Machinery	35,618.70	39,024	35,000	35,000	35,000
263	Repairs and Maint - Office Equip	1,917.11	642	2,000	2,000	6,000
265	Repairs and Maint - Grounds	3,998.01	694	4,000	6,444	5,000
266	Repairs and Maint - Buildings	16,786.93	22,197	12,000	12,000	12,000
270	Contracted Recreational Services	969.50	1,002	1,000	1,000	1,000
	Total Contractual Services	$ 355,960.34	$ 441,357	$ 389,100	$ 391,764	$ 379,100

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
	Supplies					
312	Small Items of Equipment-Wellness	$ 3,849.78	$ 436	$ 4,000	$ 4,000	4,500
322	Chemical, Lab and Medical Supplies	19,140.99	24,581	20,000	20,000	23,000
323	Food	42,719.69	46,467	45,000	45,000	44,000
323.002	Program Meals	249.44	605	1,000	1,000	1,500
324	Household and Janitorial Supplies	19,398.55	21,098	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	16,067.41	15,557	15,000	15,000	15,000
326	Clothing and Uniforms	1,917.12	2,239	3,500	3,500	3,500
329	Operating Supplies	415.16	5	-	-	-
329.001	Diabetes Grant B Expense	10,645.01	12,278	-	-	15,000
329.002	Diabetes Grant A Expense	3,516.34	151,355	150,000	150,000	-
329.003	Diabetes Grant A Inkind Expense	-	-	30,000	30,000	-
330	Community Foundation Grant Expense	3,202.80	1,300	5,000	5,000	-
331	Gas, Oil, Diesel Fuel and Grease	1,745.40	859	1,500	1,500	1,000
334	Tires and Tubes	-	-	-	-	-
	Total Supplies	$ 122,867.69	$ 276,780	$ 295,000	$ 295,000	$ 127,500
	Fixed Charges					
511	General Liability	$ 19,468.00	$ 19,872	$ 21,000	$ 21,000	21,000
533	Machinery and Equipment - Copier	2,368.28	3,792	3,000	3,000	3,000
533.001	Machinery and Equipment - Rental	3,222.61	881	3,000	3,000	4,000
	Total Fixed Charges	$ 25,058.89	$ 24,545	$ 27,000	$ 27,000	$ 28,000
	Capital Outlay					
941	General Purpose Equipment	$ 973.00	$ 12,320	$ 40,000	$ 40,000	49,000
944	Dept of Health Grant	-	-	-	-	-
947	Office Machinery & Equip	-	-	-	-	-
960	Transfer to Debt Service	-	-	-	28,166	28,166
960.002	Transfer to Debt Service-Leave	-	-	-	2,500	2,500
966	Capital Repairs - Building	16,659.30	22,957	47,150	68,861	30,000
999	Add to Capital Assets	145,628.50	80,942	-	-	-
	Total Capital Outlay	$ 163,260.80	$ 116,219	$ 87,150	$ 139,527	$ 109,666
	Total Recreation Center	$ 1,225,328.39	$ 1,392,618	$ 1,296,750	$ 1,356,091	$ 1,177,816

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
44720	Park Area					
	Personnel					
111	Regular Employee Salaries	$ 54,000.67	$ 54,300	$ 62,000	$ 62,000	62,000
113	Salaries - Overtime	955.88	1,516	3,000	3,000	4,000
121	Wages - Part-Time	77,440.81	92,676	70,000	70,000	68,000
141	OASI Employers Share	9,882.92	12,092	10,340	10,340	10,500
142	Employee Health Insurance	18,318.39	22,475	19,000	19,000	21,600
143.001	Retirement-TCRS	2,822.37	2,926	3,480	3,480	3,300
144	Employee Dental Insurance	990.96	950	1,425	1,425	-
145	Employee Life Insurance	159.56	163	170	170	150
146	Worker's Compensation Insurance	2,564.00	2,268	3,000	3,175	3,175
147	Unemployment Insurance	485.02	604	1,000	1,000	1,000
	Total Personnel	$ 167,620.58	$ 189,970	$ 173,415	$ 173,590	$ 173,725
	Contractual Services					
231	Publication and Legal Notices	$ 161.00	$ -	$ -	$ -	-
241	Electric	19,860.41	27,097	25,000	25,000	23,000
242	Water	20,089.81	22,946	18,000	18,000	25,000
244	Gas	3,981.53	2,583	3,000	3,000	1,500
245	Telephone	1,822.35	1,725	2,800	2,800	2,000
259	Other Professional Services - Fireworks	9,400.00	10,150	10,000	10,340	8,000
261	Repair and Maintenance - Motor Vehicles	1,398.33	1,931	2,000	2,000	3,000
262	Repair and Maintenance - Other Machinery	5,372.40	9,201	3,000	5,500	6,000
265	Repair and Maintenance - Grounds	37,403.54	25,291	31,000	38,500	30,000
266	Repair and Maintenance - Buildings	5,015.95	7,197	5,000	5,000	8,000
270	Contracted Recreational Services	4,515.00	2,727	4,500	4,160	4,500
	Total Contractual Services	$ 109,020.32	$ 110,848	$ 104,300	$ 114,300	$ 111,000
	Supplies					
312	Small Items of Equipment	$ -	$ -	$ -	$ -	-
323	Food - Concessions	47,886.12	48,441	50,000	48,500	48,000
323.001	Trustee Expenses	-	-	500	2,000	2,000
324	Household and Janitorial Supplies	6,097.68	8,307	6,000	6,000	6,000
325	Recreation Supplies/Program Equipment	3,658.22	7,571	5,000	5,000	5,000
326	Recreation Uniforms	1,517.22	1,128	1,500	1,500	2,500
331	Gas, Oil, Diesel Fuel, and Grease	6,096.41	5,835	7,500	7,500	7,500
334	Tires, Tubes, ETC.	340.89	26	1,000	1,000	1,000
	Total Supplies	$ 65,596.54	$ 71,308	$ 71,500	$ 71,500	$ 72,000
	Fixed Charges					
511	General Liability	$ 5,491.00	$ 5,605	$ 5,600	$ 5,806	$ 5,900
533	Machinery and Equipment -Rental	866.80	143	-	3,000	3,000
	Total Fixed Charges	$ 6,357.80	$ 5,748	$ 5,600	$ 8,806	$ 8,900

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Proposed Budget	2016-2017 Requested Budget
	Capital Outlay					
949	Other Machinery & Equipment	$ -	$ -	$ 12,000	$ 15,908	25,000
965	Repair & Maint - Grounds	-	9,950	24,000	21,000	24,500
966	Repair & Maint - Building	-	-	-	-	-
999	Additions to Fixed Asset	200,175.82	85,205	-	1,500	-
999.001	Additions to Fixed Asset-Soccer	-	56,872	-	-	-
999.002	Additions to Fixed Asset	12,498.00	$ -	-	-	-
	Total Capital Outlay	$ 212,673.82	$ 152,027	$ 36,000	$ 38,408	$ 49,500
	Total Park Area	$ 561,269.06	$ 529,901	$ 390,815	$ 406,604	$ 415,125
	Total Expenditures	$ 1,997,057.75	$ 2,136,057	$ 1,891,037	$ 1,966,167	$ 1,803,111
	Transfer to Other Funds					
960	Transfer to Debt Service - Land Purchase	$ 92,522.33	$ 90,989	$ 87,672	$ 89,456	85,000
960.001	Transfer to Debt Service-Equipment Lease	-	9,389.00	28,166	-	-
960.002	Transfer to Debt Service-Leave	-	-	2,500	-	
	Total Transfers	$ 92,522.33	$ 100,378.00	$ 118,338	$ 89,456	$ 85,000
	Total Expenditures and Other Sources	$ 2,089,580.08	$ 2,236,435	$ 2,009,375	$ 2,055,623	$ 1,888,111
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 62,527.39	$ (11,126)	$ (1,875)	$ (11,778)	$ (47,111)
	Estimated Beginning Fund Balance July 1	$ 128,922.84	$ 191,450	$ 180,324	$ 180,324	178,449
	Estimated Ending Fund Balance June 30	$ 191,450.23	$ 180,324	$ 178,449	$ 168,546	$ 131,338

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues					
	Fines, Forfeitures and Penalties					
35110	City Court Fines and Costs	$ 75,148.24	$ 63,893	$ 70,000	$ 70,000	65,000
	Total Fines, Forfeitures and Penalties	$ 75,148.24	$ 63,893	$ 70,000	$ 70,000	$ 65,000
	Other Revenues					
33423	NADD Grant Revenue	$ 5,000.00	$ -	-	5,000	5,000
36330	Sale of Equipment	10,900.49	-	-	-	-
36332	Sale of Equipment - Drug Fund	7,710.30	31,919	40,000	40,000	30,000
36340	Confiscations	3,500.00	-	-	8,547	5,000
36350	Insurance Recovery	-	-	-	2,485	-
36362	Sale of Vehicles	9,022.46	20,548	25,000	25,000	20,000
36715	Contribution and Donations	621,667.26	14,826	30,000	30,000	30,000
36735	Contribution and Donations - Individuals	53,453.00	29,946	20,000	22,400	25,000
36940	Sale of Seized Vehicle Fees	-	-	1,000	1,000	1,000
36941	Sale of Vehicles - Confiscations	15,745.17	57,136	30,000	30,000	16,000
36942	Sale of Other Contraband	-	2,789	10,000	10,000	3,000
	Total Other Revenues	$ 726,998.68	$ 157,164	$ 156,000	$ 174,432	$ 135,000
	Total Revenues	$ 802,146.92	$ 221,057	$ 226,000	$ 244,432	$ 200,000
	Expenditures					
42129	Drug Investigation and Control					
	Personnel					
111	Salaries	$ -	$ 19,947	$ -	$ -	-
113	Salaries-Overtime	-	10,442	20,000	20,000	20,000
135	Holiday	-	635	-	-	-
141	OASI Employers Share	-	2,284	1,530	1,530	1,530
142	Employee Health Insurance	-	8,533	-	-	-
143	Retirement - ING	-	22	600	600	750
143.001	Retirement - TCRS	-	1,606	800	800	1,050
144	Employee Dental Insurance	-	493	-	-	-
145	Employee Life Insurance	-	55	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Education/Training	11,182.44	6,313	12,000	12,000	12,000
	Total Personnel	$ 11,182.44	$ 50,330	$ 34,930	$ 34,930	$ 35,330
	Contractual Services					
213	Automobile Licenses & Titles	$ 438.75	$ 304	1,000	1,000	500
241	Gov.Deals Expense	3,596.42	8,943	6,000	6,000	5,000
255	Data Processing Support	-	-	-	-	45,000
261	Repair & Maint - Vehicle	2,456.91	7,064	5,000	7,485	5,000
269	Other Repair and Maintenance Services	1,202.03	128	2,000	2,000	2,000
299	Misc. Contractual Services	9,815.85	4,354	8,000	8,000	10,000
	Total Contractual Services	$ 17,509.96	$ 20,793	$ 22,000	$ 24,485	$ 67,500
	Supplies					
312	Small Items of Equipment	$ 15,678.31	$ 1,442	2,000	2,971	1,500
326	Clothing and Uniforms	184.59	50	3,000	3,000	1,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
329	Other Operating Supplies	52,727.06	72,100	45,000	45,000	50,000
331	Gas, Oil, Diesel Fuel	-	1,189	2,000	2,000	2,000
332	Dog Equipment and Supplies	122.00	-	-	-	7,500
333	Other Equipment Parts	4,539.10	8,308	10,000	10,000	28,000
	Total Supplies	$ 73,251.06	$ 83,089	$ 62,000	$ 62,971	$ 90,500
	Capital Outlay					
942	General Purpose Machinery and Equipment	$ 10,511.00	$ 2,764	10,000	10,000	10,000
943	Drug Vehicle	660,150.00	$ 32,301	100,000	100,000	45,000
	Total Capital Outlay	$ 670,661.00	$ 35,065	$ 110,000	$ 110,000	$ 55,000
	Total Expenditures	$ 772,604.46	$ 189,277	$ 228,930	$ 232,386	$ 248,330
	Revenue and Other Sources Over (Under) Expenditures and Other Uses	$ 29,542.46	$ 31,780	(2,930)	12,046	(48,330)
	Estimated Beginning fund Balance July 1	441,522.91	$ 471,065	502,845	502,845	499,915
	Estimated Ending Fund Balance June 30	$ 471,065.37	$ 502,845	$ 499,915	$ 514,891	$ 451,585

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues					
	Local Taxes					
31920	Room Occupancy Tax	$ 79,052.63	$ 94,048	$ 75,000	$ 75,000	$ 75,000
	Total Local Taxes	$ 79,052.63	$ 94,048	$ 75,000	$ 75,000	$ 75,000
	Grant Revenue					
31947	Partnership Marketing Program Proceeds	$ 2,500.00	$ 2,500	$ -	$ -	$ -
37000	Grant Revenue-State of Tennessee	505,218.73	456,326	-	-	-
37001	Transfer from General Fund	126,387.00	-	-	-	-
		$ 634,105.73	$ 458,826	$ -	$ -	$ -
	Total Revenues	$ 713,158.36	$ 552,874	$ 75,000	$ 75,000	$ 75,000
	Expenditures					
47210	Personnel					
111	Salaries	$ 143.00	$ -	$ -	$ -	$ -
141	OASI Employers Share	10.94	-	-	-	-
147	Unemployment Insurance	1.14	-	-	-	-
148	Travel	638.07	703	1,000	1,100	1,000
	Total Personnel	$ 793.15	$ 703	$ 1,000	$ 1,100	$ 1,000
	Contractual Services					
236	Public Relations	$ 6,288.93	$ 3,495	$ -	$ -	$ 8,400
236.002	Local Activity Support	9,625.51	16,191	20,000	25,000	19,000
236.004	Tourism Promo - Brochures, Flyer, Ads	8,250.97	7,305	12,000	12,000	12,000
236.005	Manchester Chamber - Tourism Prom	21,000.00	21,000	21,000	21,000	25,000
239	South Central TN Tourism Dues	400.00	400	8,400	8,400	-
	Hotel/Motel Tax Audit Expense	-	-	-	-	22,000
247	Christmas Lighting and Banners	11.99	6,047	10,000	5,000	7,000
	Total Contractual Services	$ 45,577.40	$ 54,438	$ 71,400	$ 71,400	$ 93,400
	Supplies					
329	Other Operating Supplies	$ -	$ 150	$ 2,600	$ 2,441	$ 2,600
329.001	Signs and Sign Maintenance	89.90	-	-	-	-
329.002	Landscaping, General Prom & Other	-	-	-	-	-
	Total Supplies	$ 89.90	$ 150	$ 2,600	$ 2,441	$ 2,600
	Capital Outlay					
939	Downtown Renovation Project	$ 632,612.78	$ 566,256	$ -	$ 59	$ -
945	Transfer to Recreation Center	14,000	-	-		-
947	Partnership Marketing Program Grant		-	-	-	-
	Total Capital Outlay	$ 646,612.78	$ 566,256	$ -	$ 59	$ -
	Total Expenditures	$ 693,073.23	$ 621,547	$ 75,000	$ 75,000	$ 97,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Transfers					
50000.002	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	$ -	$ -	$ -	$ -	$ -
	Total Expenditures and Other Sources	$ 693,073.23	$ 621,547	$ 75,000	$ 75,000	$ 97,000
	Revenues over (Under) Expenditures	20,085.13	(68,673)	-	-	(22,000)
	Estimated Beginning Fund Balance July 1	231,891.21	251,976	183,303	183,303	183,303
	Estimated Ending Fund Balance June 30	$ 251,976.34	$ 183,303	$ 183,303	$ 183,303	$ 161,303

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule D-5

City of Manchester, Tennessee
Community Policing Fund 245
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

MOVED TO GENERAL FUND

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues					
	Fines, Forfeitures and Penalties					
35110	City Court Fines and Costs	$ 6,678.25	$ 6,277	$ 7,000	$ 7,000	-
	Total Fines, Forfeitures and Penalties	$ 6,678.25	$ 6,277	$ 7,000	$ 7,000	$ -
	Other Revenues					
36741	Contributions and Donations - Comm. Pol.	$ 25,926.71	$ 23,591	$ 25,000	$ 25,000	-
	Total Other Revenues	$ 25,926.71	$ 23,591	$ 25,000	$ 25,000	$ -
	Total Revenues	$ 32,604.96	$ 29,868	$ 32,000	$ 32,000	$ -
	Other Sources					
39000	Transfer from General Fund	$ 7,000.00	$ 2,000	$ -	$ -	-
	Total Other Sources	$ 7,000.00	$ 2,000	$ -	$ -	$ -
	Total Revenues and Other Sources	$ 39,604.96	$ 31,868	$ 32,000	$ 32,000	$ -
	Expenditures					
42170	Community Policing Program					
	Personnel					
148	Education/Training	$ 720.84	$ 3,461	$ 3,000	$ 3,000	-
	Total Personnel	$ 720.84	$ 3,461	$ 3,000	$ 3,000	$ -
	Contractual Services					
236	Public Relations	$ 11,844.14	$ 7,917	9,000	9,000	-
237	Community Christmas Expense	11,291.68	$ 10,754	12,000	12,000	-
	Total Contractual Services	$ 23,135.82	$ 18,671	$ 21,000	$ 21,000	$ -
	Supplies					
312	Small Items of Equipment	$ 212.94	$ 293	$ 1,000	$ 1,000	-
323	Food	7,691.60	4,450	10,000	10,000	-
329	Other Operating Supplies	866.17	1,415	4,000	4,000	-
	Total Supplies	$ 8,770.71	$ 6,158	$ 15,000	$ 15,000	$ -
	Contributions to Other Agencies					
720	Donations To Misc. Organizations	$ 250.00	$ -	$ -	$ -	-
	Total Contributions to Other Agencies	$ 250.00	$ -	$ -	$ -	$ -
	Total Expenditures	$ 32,877.37	$ 28,290	$ 39,000	$ 39,000	$ -
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 6,727.59	$ 3,578	(7,000)	(7,000)	-
	Estimated Beginning Fund Balance July 1	44,647.60	51,375	54,953	54,953	47,953
	Estimated Ending Fund Balance June 30	$ 51,375.19	$ 54,953	$ 47,953	$ 47,953	$ 47,953

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget
	Revenues and Other Sources				
	Charges for Current Services				
	Other Revenues				
36101	Interest Earnings	$ 14,164.61	$ 11,397	$ 12,000	$ 12,000
36220	Lease of Property	33,700.00	27,875	27,875	27,875
	Total Other Revenues	$ 47,864.61	$ 39,272	$ 39,875	$ 39,875
	Total Revenues	$ 47,864.61	$ 39,272	$ 39,875	$ 39,875
	Other Sources				
36961	Transfer from General Fund	$ 12,594,201.33	$ 1,387,902	$ 1,391,265	$ 1,391,265
36962	Transfer from General Fund-Leave	-	-	20,000	20,000
36963	Transfer from Recreation Fund-Leave	-	-	2,500	2,500
36965	Transfer from Sanitation	15,689.63	-	56,626	56,626
36968	Transfer from Recreation	92,522.33	100,377	115,838	117,622
	Total Other Sources	$ 12,702,413.29	$ 1,488,279	$ 1,586,229	$ 1,588,013
	Total Revenue and Other Sources	$ 12,750,277.90	$ 1,527,551	$ 1,626,104	$ 1,627,888

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget
	Expenditures				
49000	Debt Service				
610	Principal on Bonds	$ 11,605,000.00	$ 430,000	$ 435,000	$ 435,000
640	Interest on Bonds	830,736.33	793,836	782,000	782,000
660	Rec Center Lease	-	9,389	28,166	28,166
680	Sanitation Lease to Purchase Equipment	-	-	56,626	56,626
690	Other Debt Service-Principal	110,000.00	120,000	135,000	135,000
691	Other Debt Service-Interest	48,465.00	44,065	39,265	39,265
690.001	Capital Outlay Note-Prin FNB	15,000.00	-	-	-
691.001	Capital Outlay Note-Int FNB	689.63	-	-	-
691.002	Capital Outlay Note-Prin land	78,571.42	78,734	78,572	80,253
691.003	Capital Outlay Note-Int Land	13,950.91	12,255	9,100	9,203
691.005	BAN - Interest	-	-	-	-
691.006	Accumulated Leave Payout-City	-	-	20,000	20,000
691.007	Accumulated Leave Payout-Recreation	-	-	2,500	2,500
	Total General Government Debt Service	$ 12,702,413.29	$ 1,488,279	$ 1,586,229	$ 1,588,013
49501	Expenditures				
692	Bank Service Charges	$ 1,860.00	2,391	$ 2,500	$ 2,500
	Total Service Charges	$ 1,860.00	$ 2,391	$ 2,500	$ 2,500
	Total Expenditures	$ 12,704,273.29	$ 1,490,670	$ 1,588,729	$ 1,590,513
	Revenues and Other Sources Over (Under)	$ 46,004.61	$ 36,881	$ 37,375	$ 37,375
	Estimated Ending Fund Balance July 1	2,108,681.94	2,154,687	$ 2,191,568	$ 2,191,568
	Estimated Ending Fund Balance June 30	$ 2,154,686.55	$ 2,191,568	$ 2,228,943	$ 2,228,943

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

2016-2017 Requested Budget
12,000
27,875
$ 39,875
$ 39,875
1,433,865
25,500
2,500
56,626
113,166
$ 1,631,657
$ 1,671,532

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule E-1

	2016-2017 Requested Budget
	485,000
	770,000
	28,166
	56,626
	145,000
	33,865
	-
	-
	78,572
	6,075
	-
	25,500
	2,500
$	1,631,304
	2,500
$	2,500
$	1,633,804
$	37,728
	2,228,943
$	2,266,671

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2017

	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
						-
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	983,450.00	166,916.19	19,853,706.26	11,954,625.10	400,400.00	33,359,097.55

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2017

	$10,620,000 Public Improvement GO Fixed Rate Bonds Series 2010	Total Bond Requirements
Principal Requirements		
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	10,580,000.00	10,580,000.00
Interest Requirements		
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	9,273,706.26	9,273,706.26
Total Debt Requirements	19,853,706.26	19,853,706.26

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Future Bond Requirements
Refunding 2013

For the Fiscal Year Ending June 30, 2017

	$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A
Principal Requirements	
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	9,480,000.00
Interest Requirements	
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	2,474,625.10
Total Debt Requirements	11,954,625.10

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Future Bond Requirements
Refunding 2014
For the Fiscal Year Ending June 30, 2017

	$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A
Principal Requirements	
2016-2017	385,000.00
Total Principal Requirements	385,000.00
Interest Requirements	
2016-2017	15,400.00
Total Interest Requirements	15,400.00
Total Debt Requirements	400,400.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Future Other Debt Requirements
For the Fiscal Year Ending June 30, 2017

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

	Principal	Interest	Total
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	875,000.00	108,450.00	983,450.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester Tennessee
Debt Service Schedule
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note
For Fiscal year Ending June 30, 2017

Principal Requirements	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
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	78,571.45	79,197.44	157,768.89
Interest Requirements			
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	4,537.50	4,609.80	9,147.30
Total Debt Requirements	83,108.95	83,807.24	166,916.19

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues					
	Intergovernmental					
33700	Coffee County Industrial Park	$ 17,400.00	$ 17,400	$ 17,400	$ 17,400	$ 17,400
	Total Intergovernmental	$ 17,400.00	$ 17,400	$ 17,400	$ 17,400	$ 17,400
	Charges for Current Services					
34461	Billing and Admin Fees/Sanitation	$ 30,142.26	$ 31,898	$ 26,500	$ 26,500	26,500
	Total Charges for Current Services	$ 30,142.26	$ 31,898	$ 26,500	$ 26,500	$ 26,500
	Other Revenues					
36101	Interest Earnings	$ 13,060.29	$ 10,969	$ 16,000	$ 16,000	16,000
36330	Sale of Equipment/Vehicles	(148,604.06)	-	2,500	2,500	2,500
36350	Insurance Recoveries		-	-	6,304	-
36950	Bad Debts Collections	1,084.05	23	1,000	1,000	1,000
36974	Booster Station Revenue	-	-	-	87,500	175,000
36975	Water Tower Revenue	-	119,285	-	153,585	-
36976	Grant Revenue	57,130.00	-	-	-	-
36977	Contribution from County	471,500.00	-	-	-	-
36980	Other Revenues	354.57	-	-	-	-
36981	Bond Premiums	269,114.57	-	-	-	-
36999	Donated Infrastructure	718,259.70	-	50,000	50,000	250,000
	Total Other Revenues	$ 1,381,899.12	$ 130,277	$ 69,500	$ 316,889	$ 444,500
	Water & Sewer Revenue					
37111	Inside Res/Metered Water Sales	$ 654,634.92	$ 749,345	$ 750,000	$ 750,000	760,000
37112	Inside Comm/Metered Water Sales	502,054.07	556,285	555,000	555,000	565,000
37113	Inside Ind/Metered Water Sales	100,157.24	135,209	121,000	121,000	141,500
37114	Outside Res/Metered Water Sales	683,292.46	726,943	729,000	729,000	732,000
37115	Outside Comm/Metered Water Sales	79,527.24	116,961	118,500	118,500	130,000
37116	Outside Ind/Metered Water Sales	304,302.71	381,356	390,000	390,000	400,000
37117	Unbilled Water	-	-	800	800	800
37121	Ready To Serve	13,793.62	13,841	14,000	14,000	14,000
37131	Sprinkler Syst/Fire Protection	47,692.59	55,377	52,500	52,500	60,500
37141	Sales to Hillsville	479,978.90	508,631	505,000	505,000	475,000
37191	Forfeited Discounts/Penalties	89,822.66	98,139	98,000	98,000	100,500
37193	Water Service Calls	53,368.79	53,504	55,000	55,000	55,000
37196	Water Tap Fees	65,180.56	31,070	30,000	78,443	65,000
37199	Miscellaneous-Water	38,712.00	30,961	32,500	46,171	32,500
37211	Sewer Chg/Inside Residential	803,876.71	884,316	881,500	881,500	900,000
37212	Sewer Chg/Inside Commercial	585,119.01	638,265	640,200	640,200	640,200
37213	Sewer Chg/Inside Industrial	182,181.03	264,258	252,500	252,500	253,000
37214	Sewer Chg/Outside Residential	4,532.33	4,344	4,000	4,746	5,500
37215	Sewer Chg/Outside Commercial	31,499.15	46,988	45,250	78,101	87,500
37216	Sewer Chg/Outside Industrial	370,942.09	468,396	486,500	486,500	486,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
37241	Hillsville Sewer-Unbilled	15,457.40	15,860	16,250	16,250	16,250
37295	Pretreatment Fees	61,728.00	64,572	61,250	62,000	72,500
37296	Sewer Tap Fees	11,492.15	15,900	9,800	11,966	10,000
	Total Other Revenues	$ 5,179,345.63	$ 5,860,521	$ 5,848,550	$ 5,947,177	$ 6,003,250
	Total Revenues	$ 6,608,787.01	$ 6,040,096	$ 5,961,950	$ 6,307,966	$ 6,491,650

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Expenses					
52113	Purification					
	Contractual Services					
241	Electric	$ 72,551.65	$ 77,439	$ 65,000	$ 65,000	66,000
245	Telephone and Telegraph	9,833.07	11,272	11,100	11,100	12,800
	Total Contractual Services	$ 82,384.72	$ 88,711	$ 76,100	$ 76,100	$ 78,800
	Supplies					
353	Water Purchased for Resale	$ 1,137,855.80	$ 1,179,665	$ 1,100,000	$ 1,100,000	1,100,000
	Total Supplies	$ 1,137,855.80	$ 1,179,665	$ 1,100,000	$ 1,100,000	$ 1,100,000
	Fixed Charges					
541	Provision for Depreciation	$ 307,463.54	$ 316,095	$ 283,000	$ 283,000	283,000
	Total Fixed Charges	$ 307,463.54	$ 316,095	$ 283,000	$ 283,000	$ 283,000
	Total Purification	$ 1,527,704.06	$ 1,584,471	$ 1,459,100	$ 1,459,100	$ 1,461,800
52115	Shop and Maintenance					
	Personnel					
111	Regular Employee Salaries	$ 854,034.82	$ 832,553	$ 863,500	$ 863,500	919,640
113	Salaries - Overtime	54,635.20	42,780	48,500	48,500	50,000
130	Accrued Benefits	1,946.70	7,957	15,000	15,000	15,000
141	OASI Employers Share	66,411.89	65,061	70,000	70,000	74,500
142	Employee Health Insurance	238,395.45	251,507	260,522	260,522	156,000
143	Retirement - ING	24,942.35	24,179	23,900	23,900	29,000
143.001	Retirement - TCRS	25,297.11	-	23,395	23,395	26,000
144	Employee Dental Insurance	13,416.62	13,010	13,549	13,549	-
145	Employee Life Insurance	1,758.98	1,737	1,805	1,805	1,600
146	Worker's Compensation	17,555.00	22,272	21,500	21,500	21,500
147	Unemployment Insurance	1,619.79	1,211	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	2,112.96	240	3,800	3,800	3,800
149	Other Employee Benefits	-	-	-	75,000	50,000
	Total Personnel	$ 1,302,126.87	$ 1,262,507	$ 1,346,971	$ 1,421,971	$ 1,348,540
	Contractual Services					
241	Electric	$ 2,359.47	$ 3,825	$ 3,200	$ 4,700	4,200
245	Telephone and Telegraph	2,370.08	2,468	2,400	2,400	2,560
249	Other Utility Services	329.87	-	250	250	250
254	Architectural/Engineering Services	13,749.55	30,691	6,000	6,000	6,000
259	Other Professional Services	17,533.35	42,687	13,000	13,000	17,500
261	Repair & Maintenance - Motor Vehicles	13,628.93	13,435	17,575	17,575	18,500
262	Repair & Maintenance - Other Machine	22,588.42	27,557	26,000	26,000	32,500
265	Repair & Maintenance - Grounds	-	637	1,000	1,000	2,000
266	Repair & Maintenance - Buildings	538.28	2,107	2,000	2,000	2,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
269.1	Repair & Maintenance - Water Lines	80,872.20	98,416	107,500	107,500	125,000
269.2	Repair & Maintenance - Sewer Lines	20,290.36	28,737	30,000	30,000	30,000
	Total Contractual Services	$ 174,260.51	$ 250,560	$ 208,925	$ 210,425	$ 240,510
	Supplies					
312	Small items of Equipment	$ -	$ 4,110	$ 4,500	$ 4,500	4,000
324	Household & Janitorial Supplies	-	215	450	450	900
326	Clothing and Uniforms	1,381.94	1,266	1,100	1,100	18,900
328	Educational Supplies	-	-	250	250	250
329	Other Operating Supplies	6,955.18	4,863	4,675	4,675	4,675
331	Gas, Oil, Diesel Fuel and Grease	38,167.23	30,908	36,500	36,500	35,500
338	Repair Parts - Water/Sewer Lines	17,677.61	8,977	10,500	10,500	10,500
	Total Supplies	$ 64,181.96	$ 50,339	$ 57,975	$ 57,975	$ 74,725
	Fixed Charges					
511	General Liability Insurance	$ 10,971.00	$ 11,198	$ 14,575	$ 14,575	14,575
533	Machinery and Equipment - Copier	1,496.23	$ 416	2,500	2,500	2,500
541	Provision for Depreciation	15,447.66	15,258	37,000	37,000	37,000
564	State-Annual Maintenance	-	9,775	15,000	15,000	15,000
	Total Fixed Charges	$ 27,914.89	$ 36,647	$ 69,075	$ 69,075	$ 69,075
	Capital Outlay					
943	Vehicles	$ -	$ -	$ 9,000	$ 9,000	9,000
	Total Capital Outlay	$ -	$ -	$ 9,000	$ 9,000	$ 9,000
	Total Shop and Maintenance	$ 1,568,484.23	$ 1,600,053	$ 1,691,946	$ 1,768,446	$ 1,741,850
52116	Customer Accounts & Collections					
	Personnel					
111	Regular Employee Salaries	$ 127,149.82	$ 135,425	$ 138,697	$ 138,697	144,585
113	Salaries - Overtime	3,109.83	176	500	2,500	1,750
130	Accrued Benefits	299.49	1,224	2,500	2,500	2,500
141	OASI Employers Share	9,622.38	10,123	10,649	10,649	11,500
142	Employee Insurance	42,364.21	47,441	48,137	48,137	33,000
143	Retirement - ING	7,505.52	7,433	7,531	7,531	7,900
143.001	Retirement - TCRS	797.66	1,535	1,613	1,613	1,900
144	Dental Insurance	2,321.58	2,448	2,512	2,512	-
145	Death Benefit Plans	289.13	302	330	330	330
146	Worker's Compensation	196.00	236	2,000	2,000	2,000
147	Unemployment Insurance	262.64	288	500	500	500
148	Education	736.37	4,138	1,700	1,700	1,700
	Total Personnel	$ 194,654.63	$ 210,769	$ 216,669	$ 218,669	$ 207,665
	Contractual Services					
211	Postage	$ 28,625.09	$ 27,649	$ 25,000	$ 25,000	26,700

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
221	Printing, Duplicating, and Typing	4,807.40	6,333	6,000	6,000	6,000
231	Publication Formal/Legal Notices	1,110.27	1,287	1,500	1,500	500
235	Membership, Registration and Tuition	2,850.27	-	1,000	1,000	1,000
239	Dues and Subscriptions	35.00	-	-	-	-
245	Telephone and Telegraph	469.04	475	500	500	550
249	Other Utility Services	6,097.52	5,819	4,500	4,500	4,500
252	Legal Services	-	-	200	200	1,000
253	Accounting/Auditing Services	7,995.75	8,100	8,500	8,500	8,500
254	Architectural/Engineering Services	-	270	250	250	250
255	Data Processing Support	7,202.10	8,125	6,500	7,276	8,000
256	Consultant's Services	-	-	250	250	250
259	Other Professional Services	5,603.35	1,827	2,850	2,850	2,000
263	Repair and Maintenance - Furniture	-	204	500	500	1,000
267	Repair and Maintenance - Computer E	253.31	3,010	3,500	3,500	3,500
	Total Contractual Services	$ 65,049.10	$ 63,099	$ 61,050	$ 61,826	$ 63,750
	Supplies					
311	Office Supplies	$ 2,541.64	$ 2,236	$ 2,250	$ 2,250	2,500
312	Small Items of Equipment	2,683.42	165	1,000	1,314	1,500
319	Other Supplies and Materials	87.32	-	100	100	100
324	Household & Janitorial Supplies	-	-	100	100	100
326	Clothing and Uniforms	-	-	400	400	-
331	Gas, Oil, Diesel Fuel and Grease	9,081.95	7,608	8,850	8,850	5,000
	Total Supplies	$ 14,394.33	$ 10,009	$ 12,700	$ 13,014	$ 9,200
	Fixed Charges					
511	General Liability Insurance	$ 1,219.00	$ 1,244	$ 2,000	$ 2,000	2,000
512	Professional Liability/Surety Bond	100.00	300	300	300	300
521	Building Insurance	-	-	500	500	500
522	Vehicle Insurance	-	-	5,500	5,500	5,500
533	Machinery & Equip-Copier	243.04	108	500	500	500
541	Provision for Depreciation	3,659.57	3,660	8,000	8,000	8,000
	Total Fixed Charges	$ 5,221.61	$ 5,312	$ 16,800	$ 16,800	$ 16,800
	Debt Service					
693	Amortization of Bond Premium	$ -	$ -	$ -	$ -	$ -
699	Amortization of Loss on Refunding	-	-	-	-	-
	Total Debt Service	$ -	$ -	$ -	$ -	$ -
	Grants, Contributions and Other					
741	Bad Debt Expense	$ 6,669.29	$ 7,352	$ 7,900	$ 7,900	7,900
	Total Grants, Contributions and Other	$ 6,669.29	$ 7,352	$ 7,900	$ 7,900	$ 7,900
	Capital Outlay					
943	Water Vehicles	$ -	$ -	$ 3,000	$ 3,000	5,000
947	Office Machinery and Equipment	1,775.10	-	1,000	1,000	1,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Total Capital Outlay	$ 1,775.10	$ -	$ 4,000	$ 4,000	$ 6,000
	Total Customer Accounts and Collectior	$ 287,764.06	$ 296,541	$ 319,119	$ 322,209	$ 311,315
52213	Sewer Treatment and Disposal					
	Personnel					
111	Regular Employee Salaries	$ 120,784.40	$ 121,727	$ 126,154	$ 126,154	133,500
113	Salaries - Overtime	12,272.65	14,902	15,000	15,000	15,000
130	Accrued Benefits	598.99	2,449	1,500	1,500	1,500
141	OASI Employers Share	9,737.73	10,178	10,913	10,913	11,500
142	Employee Health Insurance	39,132.69	41,807	42,452	42,452	28,500
143	Retirement - ING	9,311.11	9,543	8,831	8,831	11,000
143.001	Retirement - TCRS	-	13,909	-	-	-
144	Employee Dental Insurance	2,280.96	2,281	2,281	2,281	-
145	Employee Life Insurance	254.82	255	255	255	255
146	Worker's Compensation Insurance	1,925.00	2,662	2,800	3,067	3,067
147	Unemployment Insurance	216.00	162	450	450	450
148	Education and Training	2,034.57	1,787	2,450	2,450	2,450
	Total Personnel	$ 198,548.92	$ 221,662	$ 213,086	$ 213,353	$ 207,222
	Contractual Services					
239	Dues and Subscriptions	$ 45.00	$ 45	$ 75	$ 75	75
241	Electric	291,405.29	305,514	273,500	273,500	265,000
245	Telephone	3,827.16	1,977	2,000	2,000	2,000
262	Repair & Maint - Other Machinery	36,085.78	35,671	25,000	49,000	50,000
	Total Contractual Services	$ 331,363.23	$ 343,207	$ 300,575	$ 324,575	$ 317,075
	Supplies					
312	Small Items of Equipment	$ -	$ 15	$ 1,000	$ 1,000	1,000
322	Chemical, Lab and Medical Supplies	36,559.60	$ 34,029	31,500	31,500	38,000
326	Clothing and Uniforms	-	-	200	200	-
329	Other Operating Supplies	110.12	-	150	150	150
331	Gas, Oil, Diesel Fuel and Grease	7,788.41	6,509	7,850	7,850	7,000
362	Wastewater Pretreatment	17,882.57	33,631	22,500	22,500	25,500
	Total Supplies	$ 62,340.70	$ 74,184	$ 63,200	$ 63,200	$ 71,650
	Fixed Charges					
511	General Liability Insurance - Sewer	$ 18,284.00	$ 18,664	$ 32,000	$ 32,000	32,000
541	Provision for Depreciation	1,036,361.35	1,031,644	1,060,000	1,060,000	1,060,000
564	State-Annual Maintenance Fee	19,369.43	9,156	12,500	12,500	12,500
566	State Sanitary Survey Fees	-	-	-	-	8,500
	Total Fixed Charges	$ 1,074,014.78	$ 1,059,464	$ 1,104,500	$ 1,104,500	$ 1,113,000
	Capital Outlay					
943	Sewer Vehicles	$ -	$ -	$ 3,000	$ 3,000	3,500

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Total Capital Outlay	$ -	$ -	$ 3,000	$ 3,000	$ 3,500
	Total Sewer Treatment and Disposal	$ 1,666,267.63	$ 1,698,517	$ 1,684,361	$ 1,708,628	$ 1,712,447
52218	Mechanical Maintenance					
	Personnel					
111	Regular Employee Salaries	$ 83,218.18	$ 67,488	$ 77,026	$ 77,026	79,000
113	Salaries - Overtime	7,306.47	14,908	12,000	17,000	15,000
130	Accrued Benefits	149.75	1,046	5,861	5,861	5,861
141	OASI Employers Share	6,833.52	6,157	7,794	7,794	7,300
142	Employee Health Insurance	17,432.85	19,172	19,836	19,836	25,000
143	Retirement - ING	2,542.21	-	-	-	-
143.001	Retirement - TCRS	2,258.96	2,465	3,887	5,387	5,000
144	Employee Dental Insurance	1,393.92	972	991	991	-
145	Employee Life Insurance	155.73	153	160	160	160
146	Worker's Compensation	-	-	150	150	150
147	Unemployment Insurance	144.00	162	400	400	400
	Total Personnel	$ 121,435.59	$ 112,523	$ 128,105	$ 134,605	$ 137,871
	Contractual Services					
322	Chemical, Lab & Med supplies	$ -	$ -	$ -	$ -	-
326	Clothing and Uniforms	-	-	-	-	-
329	Other Operating Supplies	2,763.00	2,606	3,000	3,000	3,000
331	Gas, Oil, Diesel Fuel and Grease	389.19	828	950	950	1,500
	Total Contractual Services	$ 3,152.19	$ 3,434	$ 3,950	$ 3,950	$ 4,500
	Fixed Charges					
541	Provision for Depreciation	$ 2,204.52	$ 2,205	$ 3,000	$ 3,000	3,000
	Total Fixed Charges	$ 2,204.52	$ 2,205	$ 3,000	$ 3,000	$ 3,000
	Total Mechanical Maintenance	$ 126,792.30	$ 118,162	$ 135,055	$ 141,555	$ 145,371
49100	Debt Service					
630	Bond Interest	$ 507,786.50	$ 509,116	$ 323,420	$ 323,420	309,445
49200						
650	SRF -Base Loan Interest	-	-	130,477	130,477	123,242
664	USDA Loan Interest-Water Tank	-	19,450	13,951	13,951	12,982
665	USDA Loan Interest	40,442.56	38,569	38,037	38,037	37,278
700	Bond Issuance Costs	44,139.88	-	-	-	-
49501						
691	Bank Service Charges	1,570.50	921	2,000	2,000	2,000
	Total Debt Service	$ 593,939.44	$ 568,056	$ 507,885	$ 507,885	$ 484,947
	Total Expenses	$ 5,770,951.72	$ 5,865,800	$ 5,797,466	$ 5,907,823	$ 5,857,730

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues Over (Under) Expenses	$ 837,835.29	$ 174,296	$ 164,484	$ 400,143	$ 633,920
	Convert to Cash Basis:					
	Principal Payments	(792,236.00)	(819,602)	(847,612)	(847,612)	(871,472)
	Depreciation	1,365,136.64	1,368,862	1,391,000	1,391,000	1,391,000
	Total Conversion to Cash Basis	1,410,735.93	723,556	707,872	943,531	1,153,448
	Estimated Beginning Net Assets July 1	$ 19,270,676.61	$ 19,974,720	20,149,016	20,149,016	20,549,159
	Restatement	(133,791.57)	57,128			
	Estimated Ending Net Assets June 30	19,974,720.33	$ 20,149,016	$ 20,313,500	$ 20,549,159	$ 21,183,080

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund
Future Bond Requirements
For the Fiscal Year Ending June 30, 2017

	$825,000 Refunding Series 2006	2014 REFUNDING $5,215,000 Fixed Rate Bonds Series Z-1-A	$5,620,000 Fixed Rate Bonds Series 2010	Total Bond Requirements
Principal Requirements				
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	660,000.00	1,875,000.00	5,505,000.00	8,040,000.00
Interest Requirements				
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
2035-2036	7,984.38	-	-	7,984.38
2036-2037	6,453.13	-	-	6,453.13

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

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	397,470.02	190,800.00	1,823,362.50	2,411,632.52
Total Debt Requirements	1,057,470.02	2,065,800.00	7,328,362.50	10,451,632.52

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2017

	38 yrs	20 yrs	
	USDA	SRF	
$1,348,000 - Loan	$1,348,000	$7,500,000	Total Payments
	3.25%	2.16%	
Principal Requirements			
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	1,252,681.00	5,860,960.20	7,113,641.20
Interest Requirements			
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
2024-2025	31,259.12	59,377.28	90,636.40
2025-2026	30,400.30	50,590.81	80,991.11

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

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	730,960.43	993,988.73	1,724,949.16
Total Debt Requirements	1,983,641.43	6,854,948.93	8,838,590.36

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Water and Sewer Fund
Water Tank
For the Fiscal Year Ending June 30, 2017

	39 yrs	
	USDA	
$943,000 - Loan	$943,000	Total Payments
	3.25%	
Principal Requirements		
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	413,255.56	413,255.56
Interest Requirements		
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	82,026.44	82,026.44
Total Debt Requirements	495,282.00	495,282.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues and Other Sources					
	Local Taxes					
40110	Current Property Taxes	$ 2,172,896	$ 2,234,125	$ 2,225,000	$ 2,225,000	$ 2,225,000
40120	Trustee's Collections-Prior Year	66,842	82,194	75,250	75,250	75,000
	Bankruptcy	-	861	-	700	350
40130	Cir Clk/Master-Prior Year	33,857	861	31,000	31,000	31,000
40140	Interest & Penalty	22,959	35,622	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	156	23,152	150	150	150
40162	Payments-Utilities	2,118	146	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	725	2,352	700	700	700
40210	Local Option Sales Tax	1,384,000	741	1,375,000	1,375,000	1,375,000
40275	Mixed Drink Tax	866	1,684,408	2,000	2,000	2,000
40350	Telecommunications	879	708	600	600	600
	Total Local Taxes	$ 3,685,298	$ 4,065,170	$ 3,736,900	$ 3,737,600	$ 3,737,000
	Licenses and Permits					
41110	Marriage Licenses	$ 619	$ 543	$ 750	$ 750	$ 750
	Total Licenses and Permits	$ 619	$ 543	$ 750	$ 750	$ 750
	Charges for Current Services					
43511	Tuition - Regular Day Students	$ 16,040	$ 20,325	$ 22,000	$ 22,000	$ 22,000
43570	Receipts from Individual Schools	5,151	5,173	4,500	4,500	4,500
43581	Community Services - E.S.P.	129,010	125,802	132,500	132,500	132,500
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	$ 150,201	$ 151,300	$ 159,000	$ 159,000	$ 159,000
	Other Local Revenues					
44110	Interest Income	$ 6,209	$ 3,899	$ 4,000	$ 4,000	$ 4,000
44120	Lease/Rentals	2,001	-	-	-	-
44130	Sale of Materials and Supplies	433	433	-	-	-
44146	E-Rate Funding	-	7,168	4,000	4,000	4,000
44170	Miscellaneous Refunds	342	20,871	250	5,530	250
44560	Damages Recovered from Indv.	1,180	2,844	500	500	500
44570	Cont. & Gifts	5,464	4,415	2,500	3,400	2,500
44590	Other	3,019	4,089	-	-	-
	Total Other Local Revenues	$ 18,648	$ 43,719	$ 11,250	$ 17,430	$ 11,250
	State Education Funds					
46511	Basic Education Program	$ 6,248,000	$ 6,060,000	$ 6,150,000	$ 6,150,000	$ 6,520,000
46515	Early Childhood Ed. Program	277,456	277,456	277,456	277,456	271,677
46590	Other State Ed. Funds - Safe Schools	7,600	-	8,000	8,000	6,940
46590	Other State Education Funds CSH	81,000	-	81,000	81,000	81,000
46590	Other State Education FundsFRC	59,223	-	58,000	59,223	59,934
46590	Other State Education Funds-Technolog	68,120	-	-	-	-
46590	Other State Education Funds	15,319	215,586	-	-	-
46595	Student Mgmt. System	-	-	-	-	-
46610	Regular Career Ladder	61,656	56,320	61,762	61,762	55,570

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
46612	Extended Career Ladder	21,445	21,445	21,004	21,004	-
	21st Century Grant	-	-	160,000	150,000	150,000
46630	Energy Efficient Grant	10,000	-	-	-	-
	Total State Education Funds	$ 6,849,819	$ 6,630,807	$ 6,817,222	$ 6,808,445	$ 7,145,121
	Other State Revenues					
46840	Alcoholic Beverage Tax	$ 1,050	$ 1,101	$ 1,000	$ 1,000	$ 1,000
	Total Other State Revenues	$ 1,050	$ 1,101	$ 1,000	$ 1,000	$ 1,000
	Federal Government					
47131	Vocational Basic Grant	$ -	$ -	$ -	$ -	$ -
47143	Special Ed. - Excess Cost Funds	37,443	30,364	32,000	32,000	34,000
47145	Special Ed.P/S-Excess Cost Funds	45,295	16,675	28,000	28,000	16,000
47590	Other Federal thru State-SNAP Grant	-	503,969	-	-	-
47990	TAP Grant	491,506	-	710,000	744,000	741,224
	Total Federal Government	$ 574,244	$ 551,008	$ 770,000	$ 804,000	$ 791,224
	Total Revenues	$ 11,279,879	$ 11,443,648	$ 11,496,122	$ 11,528,225	$ 11,845,345
	Other Sources					
49700	Insurance Recovery	$ -	$ -	$ -	$ -	$ -
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	-	-	-	-	-
	Total Other Sources	$ 1,678,467	$ 1,678,467	$ 1,678,467	$ 1,678,467	$ 1,678,467
	Total Revenues and Other Sources	$ 12,958,346	$ 13,122,115	$ 13,174,589	$ 13,206,692	$ 13,523,812

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City of Manchester, Tennessee
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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Expenditures and Other Uses					
71000	Instructional Expenditures					
71100	Regular Instruction Program					
116	Teachers	$ 4,095,119	$ 4,587,466	$ 3,735,209	$ 3,779,065	$ 4,025,563
116	Teachers-TAP Performance	-	-	234,000	255,125	265,800
116	Teachers-AugN Mentor Aug	27,000	-	36,000	66,000	58,500
116	Teachers-AugS Master Aug	45,000	-	54,000	46,276	45,000
116	Teachers-TAPS Master Sal	251,987	-	269,000	220,922	220,344
	Teachers-CCLM	-	-	27,078	-	-
117	Career Ladder Program	29,544	25,426	27,000	23,166	23,000
127	Extended Career Ladder	10,533	10,000	10,000	10,000	-
128	Homebound	-	-	-	-	5,000
162	Clerical Personnel	107,974	151,232	110,000	101,000	102,441
163	Educational Assistants	219,822	236,983	210,000	192,500	181,950
	Educational Assistants-CCLE	-	-	19,439	-	-
188	Bonus Payments	-	16,565	-	-	-
189	Other Salaries-Sick	9,447	-	-	40,000	40,000
195	Certified Substitute Teachers	53,113	56,307	45,000	42,000	45,000
198	Non-Cert. Substitute Teachers	88,529	64,523	85,000	77,000	80,000
198	Non-Cert. Substitute Teachers-TAP	-	-	-	-	2,250
201	Social Security	271,619	303,507	261,775	256,775	292,422
201	Social Security-AUGN	-	-	-	3,914	6,627
201	Social Security-AUGS	-	-	-	2,797	3,580
201	Social Security-TAP	19,387	-	36,766	15,641	18,671
201	Social Security-TAPS	-	-	-	14,286	13,662
	Social Security-CCLE	-	-	1,206	-	-
	Social Security-CCLM	-	-	1,679	-	-
204	State Retirement	368,055	412,266	357,500	347,500	365,000
204	State Retirement-AUGN	-	-	-	5,897	7,415
204	State Retirement-AUGS	-	-	-	4,183	6,068
204	State Retirement TAP	28,629	-	55,000	25,000	24,028
204	State Retirement TAPS	-	-	-	20,839	19,919
	State Retirement CCLM	-	-	2,448	-	-
203	Life Insurance	3,424	2,998	3,650	3,650	3,794
203	Life Insurance TAPS	161	-	200	116	144
203	Life Insurance TAP	-	-	-	144	-
207	Medical Insurance	792,867	838,446	750,000	724,937	828,881
207	Medical Insurance TAPS	35,053	-	46,500	5,406	28,349
207	Medical Insurance TAP	-	-	-	31,186	-
208	Dental Insurance	40,674	41,475	39,100	36,971	43,000
208	Dental Insurance TAPS	1,989	-	2,550	2,550	1,683
208	Dental Insurance TAP	-	-	-	2,729	-
210	Unemployment Compensation	9,633	6,936	10,000	7,000	12,000
210	Unemployment Compensation-AUGN	-	-	-	67	3,000
210	Unemployment Compensation-TAPS	-	-	-	177	2,552
210	Unemployment Compensation TAP	331	-	360	183	6,000
210	Unemployment Compensation AUGS	-	-	-	40	2,000

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
211	Local Retirement	11,669	14,822	13,500	9,000	10,000
212	Empl. Medicare Liability	63,647	71,137	61,750	61,750	65,353
212	Empl. Medicare Liability-AUGS	-	-	-	815	3,854
212	Empl. Medicare Liability TAP	4,534	-	8,600	8,600	5,198
212	Empl. Medicare Liability TAPS	-	-	-	3,343	3,194
212	Empl. Medicare Liability AUGN	-	-	-	916	2,848
	Empl. Medicare Liability CCLE	-	-	393	-	-
	Empl. Medicare Liability CCLM	-	-	282	-	-
299	Other Fringe Benefits	42,306	42,959	40,000	40,000	38,000
299	Other Fringe Benefits TAP	2,194	-	2,000	104	-
299	Other Fringe Benefits TAPS	-	-	-	1,000	2,000
336	Maintenance/repair of Equipment	72,713	6,587	1,500	1,500	1,500
336	Maintenance/repair of Equipment-DPP	1,009	-	8,500	-	-
399	Other Contracted Services	126,394	208,014	60,000	111,000	87,000
399	Other Contracted Services-DPP	37,297	-	6,000	-	-
399	Other Contracted Services-RTI	24,307	-	15,000	15,000	-
399	Other Contracted Services-TAP	-	-	9,000	19,778	-
429	Instructional Supplies	71,343	70,801	66,000	66,000	83,000
429	Instructional Supplies-RTI	162	-	-	-	-
429	Instructional Supplies-TAP	600	-	-	-	-
429	Instructional Supplies-CCLE	-	-	53,773	-	-
429	Instructional Supplies-CCLM	-	-	36,401	-	-
449	Textbooks	154,210	85,602	50,000	50,000	50,000
449	Textbooks-RTI	241	-	-	-	-
499	Other Supplies/Materials	7,500	10,224	5,000	5,000	5,000
499	Other Supplies/Materials-DPP	1,605	-	5,000	-	-
499	Other Supplies/Materials-TAP	1,463	-	-	-	-
599	Other Charges	733	12	100	100	100
722	Instructional Equipment	34,160	65,094	-	-	-
722	Instructional Equipment SpEd IPAD Minis	-	-	6,500	6,500	6,500
722	Instructional Equipment-DPP	46,341	-	75,000	-	-
722	Instructional Equipment-RTI	8,229	-	-	-	-
722	Instructional Equipment--TAP	6,287	-	-	3,315	-
	Total Regular Instruction Program	$ 7,228,834	$ 7,329,382	$ 6,954,759	$ 6,768,763	$ 7,147,190
71150	Alternative Instruction Program					
116	Teachers	$ 42,957	$ 46,632	$ 54,238	$ 30,238	$ 24,500
201	Social Security	2,663	2,891	3,363	1,363	1,519
204	State Retirement	3,815	4,216	4,903	1,433	2,215
206	Life Insurance	36	35	36	36	18
207	Medical Insurance	6,614	6,649	8,000	7,806	3,740
208	Dental Insurance	-	428	370	370	245
210	Unemployment Compensation	72	42	72	266	100
212	Employer Medicare	623	676	788	788	355
299	Other Fringe Benefits	500	369	500	500	250
	Total Alternative Instruction Program	$ 57,280	$ 61,938	$ 72,270	$ 42,800	$ 32,942

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Schedule H-1

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
71200	Special Education Program					
116	Teachers	$ 614,725	$ 657,452	$ 616,000	$ 581,000	$ 578,830
117	Career Ladder Program	6,000	7,000	7,000	7,000	4,600
127	Career Ladder - Ext. Contracts	350	400	350	350	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	170,376	181,725	157,861	157,861	160,550
171	Speech Pathologist	136,022	137,662	138,903	138,903	137,448
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	30,292	30,781	31,269	31,269	31,758
189	Other Salaries-Sick	-	-	-	-	-
195	Certified Substitute Teachers	-	-	-	-	-
201	Social Security	55,873	59,219	59,500	59,500	56,617
204	State Retirement	70,462	76,719	74,400	74,400	69,000
206	Life Insurance	862	916	900	900	780
207	Medical Insurance	209,911	231,768	235,000	235,000	231,495
208	Dental Insurance	10,467	10,905	10,500	10,500	10,290
210	Unemployment Compensation	2,600	1,750	2,250	2,250	2,460
211	Local Retirement	6,164	6,314	6,300	6,300	6,325
212	Employer Medicare Liability	13,067	13,850	14,235	14,235	13,245
299	Other Fringe Benefits	7,800	7,922	8,000	8,000	9,240
336	Maintenance & Repair of Equip.	109	-	-	-	-
399	Other Contracted Services	48,221	47,669	54,000	54,000	-
429	Instructional Supplies	5,215	4,573	6,000	11,280	6,000
449	Textbooks	-	-	-	-	-
499	Other Supplies/Materials	555	587	-	-	-
599	Other Charges	15	154	-	-	3,000
725	Special Ed. Equipment	1,625	489	-	-	-
	Total Special Education Program	$ 1,390,711	$ 1,477,855	$ 1,422,468	$ 1,392,748	$ 1,321,638
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	$ 16,969	$ 17,000	$ 17,000	$ 17,000	$ -
599	Other Charges	4,254	2,501	3,000	1,400	3,000
	Total Student Body Education Program	$ 21,223	$ 19,501	$ 20,000	$ 18,400	$ 3,000
	Total Instructional Expenditures	$ 8,698,048	$ 8,888,676	$ 8,469,497	$ 8,222,711	$ 8,504,770
72000	Support Services					
72110	Attendance					
105	Supervisor/Director	$ 73,161	$ 73,582	$ 73,582	$ 73,582	$ 73,582
117	Career Ladder Program	-	-	-	-	1,000

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
121	Data Processing Personnel	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	2,625	-	-	-	-
201	Social Security	4,275	4,298	4,300	4,300	4,370
204	State Retirement	6,365	6,652	6,655	6,655	6,755
206	Life Insurance	36	36	36	36	36
207	Medical Insurance	8,084	8,386	8,400	8,400	9,225
208	Dental Insurance	433	437	450	450	470
210	Unemployment Compensation	71	53	72	72	72
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,000	1,005	1,010	1,010	1,010
299	Other Fringe Benefits	496	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	864	1,974	1,500	1,500	3,500
399	Contracted Services	4,011	523	3,000	3,000	8,000
499	Other Supplies/Materials	187	-	-	-	1,000
524	In-service Staff Dev.	797	2,129	1,650	1,650	1,650
599	Other Charges	1,469	1,945	-	-	-
701	Equipment for Administration	-	-	1,000	1,000	1,500
	Total Attendance	$ 103,874	$ 101,520	$ 102,155	$ 102,155	$ 112,670
72120	Health Services					
105	Supervisor/Director-CSH	$ -	$ -	$ -	$ 45,296	$ -
131	Medical Personnel	61,527	123,450	89,174	105,474	46,696
131	Medical Personnel CSH	31,841	-	35,130	18,901	110,091
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments-CSH	-	-	-	-	-
189	Other Salaries-Sick	2,672	-	-	-	-
201	Social Security	3,815	7,161	5,528	7,214	6,826
201	Social Security CSH	1,565	-	1,835	2,373	2,895
	State Retirement	-	4,185	2,300	4,251	9,955
204	State Retirement CSH	1,672	-	1,985	2,570	4,222
206	Life Insurance	36	108	72	108	108
206	Life Insurance CSH	36	-	36	36	36
207	Medical Insurance	6,614	18,672	6,750	18,426	20,108
207	Medical Insurance CSH	11,746	-	11,950	11,450	10,630
208	Dental Insurance	437	1,312	975	1,370	1,425
208	Dental Insurance CSH	437	-	450	438	421
210	Unemployment	215	162	144	168	200
210	Unemployment CSH	72	-	72	108	105
211	Local Retirement	2,581	3,040	3,300	3,119	3,300
212	Employer Medicare	892	1,675	1,295	1,688	1,597
212	Employer Medicare CSH	366	-	510	555	677
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies & Materials	2,084	1,288	1,500	2,400	2,000

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499	Other Supplies & Materials CSH	-	-	-	-	-
524	In-service Staff Dev.	320	489	500	500	1,000
599	Other Charges	183	-	-	-	-
	Total Health Services	$ 129,111	$ 161,542	$ 163,506	$ 226,445	$ 222,292
72130	Other Student Support					
117	Career Ladder Program	$ 5,000	$ 4,083	$ 4,000	$ 1,000	$ 1,000
123	Guidance Personnel	132,496	162,273	163,132	135,132	127,902
127	Extended Career Ladder	3,000	4,000	3,000	3,000	-
138	Pupil Personnel	68,605	6,237	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Social Security	12,188	10,171	10,548	8,048	7,995
204	State Retirement	15,687	15,964	15,600	12,600	11,653
206	Life Insurance	105	111	108	108	108
207	Medical Insurance	26,214	28,040	28,000	23,000	25,115
208	Dental Insurance	1,275	1,348	1,350	1,350	1,235
210	Unemployment Compensation	288	216	216	216	170
212	Employer Medicare Liability	2,850	2,379	2,470	1,970	1,870
299	Other Fringe Benefits	2,000	1,500	1,500	1,500	1,560
322	Evaluation and Testing	-	1,167	1,200	1,200	1,200
355	Travel	285	-	250	250	250
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	-	146	150	2,150	150
599	Other Charges	-	-	-	-	-
	Total Other Student Support	$ 269,993	$ 237,635	$ 231,524	$ 191,524	$ 180,208
72210	Regular Instruction Program					
105	Supervisor/Director	$ 210,805	$ 195,160	$ 86,542	$ 102,582	$ 55,000
105	Supervisor/Director - VPK	7,197	-	7,197	-	-
105	Supervisor/Director - CSH	41,510	-	45,244	-	-
117	Career Ladder Program	1,600	1,000	1,000	1,000	-
127	Extended Career Ladder Program	4,000	-	4,000	4,000	-
129	Librarians	152,322	148,223	158,450	158,450	159,966
138	Inst. Computer Personnel	39,597	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	-	-	-	-
195	Substitute Teachers-TAP	-	-	-	2,000	-
201	Social Security	21,570	19,519	15,950	15,950	15,540
201	Social Security-TAP	-	-	-	200	-
201	Social Security - CSH	2,382	-	2,550	-	-
204	State Retirement	32,190	28,775	23,250	23,690	15,000
204	State Retirement - CSH	2,159	-	2,550	-	-
206	Life Insurance	212	236	180	180	150
206	Life Insurance CSH	36	-	36	-	-
207	Medical Insurance	48,009	96,391	35,000	35,000	35,355

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207	Medical Insurance - CSH	8,586	-	11,500	-	-
207	Medical Insurance-Retirees	-	-	46,000	59,700	62,000
208	Dental Insurance	2,582	2,867	2,250	2,250	1,975
208	Dental Insurance - CSH	-	-	450	-	-
210	Unemployment Compensation	465	384	360	360	235
210	Unemployment Compensation - CSH	72	-	72	-	-
210	Unemployment Compensation-TAP	-	-	-	50	-
212	Employer Medicare Liability	5,628	4,565	3,725	4,375	3,635
212	Employer Medicare Liability - CSH	557	-	650	-	-
212	Employer Medicare Liability-TAP	-	-	-	50	-
299	Other Fringe Benefits	3,452	2,734	2,000	2,000	2,000
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	-	-	-
355	Travel	2,541	3,236	2,000	2,000	2,500
355	Travel - Safe Schools Grant	-	-	-	-	-
355	Travel - CSH	1,779	-	1,500	-	-
	Travel - TAP	-	-	-	-	23,424
399	Other Contracted Services	1,650	2,100	-	-	-
	Other Contracted Services-SAFES	-	-	3,000	3,000	-
	Food Supples CCLE	-	-	957	-	-
	Food Supples CCLE	-	-	248	-	-
432	Library Books/Media	9,075	8,881	9,000	9,000	9,000
499	Other Supplies & Materials	1,038	3,098	1,000	1,000	1,000
499	Other Supplies & Materials-TAP	-	-	-	1,000	-
499	Other Supplies & Materials - CSH	832	-	2,000	-	-
	Other Supplies & Materials - CCLE	-	-	95	-	-
499	Other Supplies & Materials - SAFES	718	-	500	500	-
524	In-service/Staff Development	12,401	41,538	12,500	12,500	12,500
	In-service/Staff Development-CCLE	-	-	1,300	-	-
	In-service/Staff Development-CCLM	-	-	10,000	-	-
524	In-service/Staff Development-SAFES	-	-	-	-	-
524	In-service/Staff Development-TAP	68,349	-	29,824	57,824	34,900
599	Other Charges	400	173	-	-	-
	Adm. Equip. SAFES	-	-	2,500	2,500	-
701	Adm. Equip. CSH	8,982	-	-	-	-
790	Other Equipment	2,080	2,120	-	-	-
	Total Regular Instruction Program	$ 694,776	$ 561,000	$ 525,380	$ 501,161	$ 434,180
72220	Special Education Program					
105	Supervisor/Director	$ 64,769	$ 64,769	$ 39,581	$ 39,581	$ 46,778
117	Career Ladder Program	5,000	5,000	5,000	5,000	2,000
124	Psychological Personnel	51,804	52,711	53,635	53,635	32,723
135	Assessment Personnel	60,690	60,690	60,690	60,690	60,690
162	Clerical Personnel	25,732	25,732	25,732	25,732	25,953
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	1,974	-	-	-	-

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201	Social Security	12,277	12,670	11,450	11,450	10,435
204	State Retirement	16,821	17,209	15,000	15,000	12,875
206	Life Insurance	109	108	125	125	125
207	Medical Insurance	33,779	27,143	29,000	28,720	27,840
208	Dental Insurance	1,475	1,312	1,250	1,375	1,250
210	Unemployment Compensation	252	189	288	288	150
211	Local Retirement	1,801	1,801	1,800	1,955	1,850
212	Employer Medicare Liability	2,871	2,963	2,680	2,680	2,441
299	Other Fringe Benefits	1,319	1,500	1,500	1,500	1,500
307	Communication	2,533	1,052	1,350	1,350	-
336	Maintenance/repair of Equipment	-	305	400	400	400
355	Travel	6,530	1,354	2,500	2,500	2,500
399	Other Contracted Services	735	-	-	-	54,000
499	Other Supplies & Materials	128	491	500	500	500
524	In-service/Staff Development	4,374	795	3,500	3,500	3,000
599	Other Charges	181	-	-	-	-
725	Special Ed. Equipment	960	-	-	-	-
	Total Special Education Program	$ 296,114	$ 277,794	$ 255,981	$ 255,981	$ 287,010
72230	Vocational Education					
355	Travel	$ -	$ -	$ -	$ -	$ -
524	In Service Development	-	-	-	-	-
	Total Vocational Education	$ -	$ -	$ -	$ -	-
72310	Board of Education					
118	Secretary to Board	$ 1,385	$ 1,406	$ 1,406	$ 1,406	$ 1,406
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	86	87	86	86	86
206	Life Insurance	1	1	-	-	-
207	Medical Insurance	40,237	179	-	-	-
208	Dental Insurance	12	12	12	12	-
210	Unemployment Compensation	2	1	-	-	2
211	Local Retirement	97	98	98	98	98
212	Employer Medicare Liability	20	20	20	20	20
302	Advertising	150	184	-	-	-
305	Audit Services	16,600	17,100	17,000	13,000	16,000
308	Consultants	-	-	-	-	-
320	Dues and Membership	8,688	8,797	8,500	8,500	8,500
321	Engineering Services	-	-	-	-	-
331	Legal Services	13,421	48,952	30,000	25,000	25,000
332	Legal Notice Recording Fees	138	284	-	-	-
349	Printing, Stationery and Forms	-	-	-	-	-
351	Bd. of Ed. Rental Payments	8,400	46,242	-	-	-
355	Travel	11,731	12,482	12,000	12,000	12,000
	Other Contracted Svcs. TSBA Bd. P	-	2,625	-	-	-
451	Uniforms	56	27	100	100	100
506	Liability Insurance	15,831	14,297	15,000	15,000	15,000

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City of Manchester, Tennessee
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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
508	Premiums on Surety Bonds	811	733	775	775	775
510	Trustee's Commission	61,777	58,020	61,500	61,500	60,000
513	Worker's Compensation	67,870	72,270	72,500	72,500	75,000
524	In-service Staff Development	12,518	8,741	9,000	9,000	9,000
533	Criminal Investigation Fees	-	-	300	300	300
534	Refund to Applicants-Investigation Fees	210	294	300	300	300
599	Other Charges	5,820	11,837	6,500	6,500	6,500
701	Admin Equipment	1,049	-	-	-	-
	Total Board of Education	$ 266,910	$ 304,689	$ 235,097	$ 226,097	$ 230,087
72320	Office of the Superintendent					
101	Director of Schools	$ 115,000	$ 77,852	$ 80,000	$ -	$ 110,000
117	Career Ladder Program	1,000	-	1,000	-	1,000
161	Secretary	37,988	51,815	51,815	51,815	51,815
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	4,190	-	-	-	-
201	Social Security	11,176	7,807	8,300	3,300	10,095
204	State Retirement	11,877	8,124	7,500	-	13,662
206	Life Insurance	71	62	72	72	72
207	Medical Insurance	28,415	13,385	15,644	6,844	27,400
208	Dental Insurance	863	754	900	900	1,300
210	Unemployment Compensation	214	107	144	144	200
211	Local Retirement	3,545	3,627	3,700	3,700	3,800
212	Employer Medicare Liability	2,614	2,001	2,200	800	2,361
299	Other Fringe Benefits	4,938	12,361	-	-	-
307	Communication	7,252	10,229	8,500	8,500	16,500
320	Dues and Membership	5,837	4,769	4,800	4,800	4,800
336	Maintenance/Repairs to Equipment	-	-	-	-	-
348	Postal Charges	3,566	3,147	3,500	3,500	4,000
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	3,683	4,638	5,000	5,000	5,000
399	Other Contracted Services	6,808	6,243	7,250	1,250	-
435	Office Supplies	8,047	3,180	4,000	1,000	2,000
	Periodicals	-	387	-	-	-
524	In-service Staff Development	1,133	499	1,000	1,000	-
599	Other Charges	430	10	-	-	-
701	Administration Equipment	1,768	400	-	-	-
	Total Office of the Superintendent	260,415	211,397	205,325	92,625	$ 254,005
72410	Office of the Principal					
104	Principals	$ 227,744	$ 226,648	$ 203,234	$ 213,544	$ 213,615
104	Principals-TAP Performance	-	-	14,400	400	-
116	Teachers-TAP	-	-	-	500	-
117	Career Ladder Program	5,000	5,000	6,000	9,834	5,000
127	Extended Career Ladder	520	4,000	520	520	-
139	Assistant Principal	169,287	174,619	172,611	163,611	177,777
139	Assistant Principal-TAP Performance	-	-	9,600	9,600	-

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161	Secretaries	104,863	106,989	102,849	102,849	104,623
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	29,769	30,232	30,085	28,775	31,066
201	Social Security-TAP	-	-	1,488	1,488	-
204	State Retirement	37,857	38,896	42,000	40,426	42,020
204	State Retirement-TAP	-	-	2,170	2,170	-
206	Life Insurance	323	325	350	350	350
207	Medical Insurance	84,660	85,530	92,000	81,800	95,000
208	Dental Insurance	3,927	3,947	3,800	4,000	4,500
210	Unemployment Compensation-TAP	-	-	-	3	-
210	Unemployment Compensation	795	489	600	600	650
211	Local Retirement	4,991	5,070	5,100	5,100	5,725
212	Employer Medicare Liability	6,962	7,070	7,000	7,000	7,269
212	Employer Medicare Liability-TAP	-	-	350	350	-
299	Other Fringe Benefits	2,534	3,016	3,000	3,000	3,000
307	Communication	11,531	8,639	9,600	600	-
317	Data Processing Services	3,145	2,284	1,500	1,500	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	328	343	400	400	-
355	Travel	2,480	1,008	2,000	2,000	2,500
399	Other Contracted Services	525	525	500	500	500
435	Office Supplies	1,603	1,573	1,200	1,200	1,200
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	815	460	1,000	1,000	1,000
599	Other Charges	24	137	150	150	-
701	Administration Equipment	899	-	-	-	-
	Total Office of the Principal	$ 700,582	$ 706,800	$ 713,507	$ 683,270	$ 695,795
72510	Fiscal Services					
119	Accountants/Bookkeepers	$ 59,798	$ 101,889	$ 59,798	$ 59,798	$ 59,765
122	Purchasing Personnel	54,765	81,093	32,859	5,359	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	103,508	107,674	94,702	100,302	101,494
189	Other Salaries-Sick	6,694	-	-	-	-
201	Social Security	13,702	17,298	11,650	11,650	9,999
204	State Retirement	5,731	6,144	6,500	8,418	9,200
206	Life Insurance	160	161	180	180	108
207	Medical Insurance	28,671	31,416	26,000	26,000	28,024
208	Dental Insurance	1,948	1,996	2,050	2,050	1,480
210	Unemployment Compensation	322	268	288	288	215
211	Local Retirement	8,544	12,974	8,500	8,500	-
212	Employer Medicare Liability	3,204	4,045	3,100	3,100	2,338
299	Other Fringe Benefits	849	693	-	-	-
317	Data Processing Services	8,333	7,714	6,000	6,000	-
320	Dues and Membership	140	-	-	-	-

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Schedule H-1

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	5,817	4,785	3,250	3,250	3,250
399	Other Contracted Services	2,724	-	-	-	9,500
411	Data Processing Supplies	-	1,393	1,000	1,000	-
499	Other Materials & Supplies	537	1,051	1,000	1,000	2,000
524	In-service/Staff Development	1,774	1,714	1,500	1,500	5,000
599	Other Charges	64	1,614	-	-	-
701	Administration Equipment	-	4,195	1,000	1,000	1,000
	Total Fiscal Services	$ 307,285	$ 388,117	$ 259,377	$ 239,395	$ 233,373
72610	Operation of Plant					
166	Custodial Personnel	$ 234,227	$ 238,258	$ 235,000	$ 231,379	$ 230,685
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	4,821	-	-	-	-
201	Social Security	13,822	14,030	14,000	14,000	14,305
204	State Retirement	6,154	6,331	6,300	6,300	6,400
206	Life Insurance	286	288	290	290	290
207	Medical Insurance	60,781	63,081	63,100	63,100	69,000
208	Dental Insurance	3,480	3,498	3,500	3,500	3,860
210	Unemployment Compensation	645	437	576	576	800
211	Local Retirement	6,150	6,202	6,250	6,250	7,470
212	Employer Medicare	3,232	3,281	3,450	3,450	3,335
329	Laundry Service/Uniforms	9,763	9,263	11,000	11,000	11,000
336	Maintenance/repair of Equipment	485	262	500	500	500
359	Disposal Fee	19,762	20,906	21,000	21,000	23,000
399	Contracted Services	-	-	-	-	-
410	Custodial Supplies	26,026	23,963	28,000	28,000	30,000
415	Electricity	333,633	322,313	338,000	308,000	339,000
434	Natural Gas	18,915	20,396	28,000	13,000	30,000
451	Uniforms	1,852	1,907	2,000	2,000	2,000
454	Water/Sewer	23,240	27,871	28,000	28,000	32,000
499	Other Supplies and Materials	289	322	550	550	550
501	Boiler Insurance	2,598	2,346	2,500	2,500	2,500
502	Building and Contents Insurance	47,414	42,471	43,500	43,500	42,000
599	Other Charges	10,624	15,426	21,500	21,500	21,500
720	Plant Operation Equipment	-	9,891	3,500	3,500	6,000
	Total Operation of Plant	$ 828,199	$ 832,743	$ 860,516	$ 811,895	$ 876,195

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
72620	Maintenance of Plant					
167	Maintenance Personnel	$ 169,304	$ 178,207	$ 140,000	$ 147,309	$ 141,535
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	3,482	-	-	-	-
201	Social Security	9,759	10,307	9,000	9,000	8,775
204	State Retirement	9,203	9,320	8,500	8,500	9,910
206	Life Insurance	144	165	130	130	131
207	Medical Insurance	40,668	40,387	33,000	33,000	35,500
208	Dental Insurance	1,749	2,004	1,400	1,620	1,700
210	Unemployment Compensation	285	267	216	216	250
212	Employer Medicare Liability	2,282	2,410	2,105	2,105	2,055
307	Communication	1,603	1,761	1,850	850	800
335	Mainenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	123,896	121,436	77,500	227,500	85,000
335	Maintenance & Repairs/Buildings HVAC	-	-	47,500	47,500	47,500
336	Maintenance & Repairs/ Equipment	10,921	16,357	15,000	15,000	18,000
336	Maintenance & Repairs/ Equip. SAFES	-	-	3,600	3,600	-
338	Maintenance & Repairs/Vehicles	4,753	4,584	4,000	4,000	4,000
355	Travel	1,462	-	1,000	1,000	1,000
399	Other Contracted Services	1,064	1,064	1,075	1,075	1,075
425	Gasoline	4,825	4,525	5,000	5,000	3,000
426	Construction Materials	5,582	5,727	6,000	6,000	6,000
451	Uniforms	1,390	1,240	1,200	1,200	1,200
499	Other Supplies and Materials	6,505	8,579	6,000	6,000	6,000
511	Vehicle Insurance	4,500	2,500	2,750	2,750	2,750
524	In-service Staff Development	354	150	300	300	300
599	Other Charges	1,318	580	750	750	750
717	Maintenance Equipment	6,793	-	5,000	5,000	5,000
717	SAFES Equipment	-	-	-	-	-
	Total Maintenance of Plant	$ 411,842	$ 411,570	$ 372,876	$ 529,405	$ 382,231
72710	Transportation					
146	Bus Drivers	$ 10,524	$ 5,101	$ 7,500	$ 9,000	$ 7,500
201	Social Security	281	232	465	465	465
204	State Retirement	233	190	425	425	425
207	Health Insurance	-	-	-	-	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	4	12	-	21	30
212	Employer Medicare Liability	66	74	110	110	110
338	Maintenance/repair of Vehicles	4,402	8,012	7,000	5,479	7,000
399	Other Contracted Services	1,001	1,000	1,000	1,000	1,000
412	Diesel Fuel	7,489	6,431	6,500	6,500	6,500
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	10,112	10,696	11,000	11,000	11,000
599	Other Charges	506	1,169	500	500	500
	Total Transportation	$ 34,618	$ 32,917	$ 34,500	$ 34,500	$ 34,530

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
72810	Central and Other					
105	Director of Technology	$ -	$ 70,678	$ 72,392	$ 72,392	$ 71,650
189	Other Salaries/Wages	76,506	77,791	79,076	79,076	72,219
189	Other Salaries-Sick	3,437	-	-	-	-
201	Social Security	4,678	9,075	9,400	9,400	8,920
204	State Retirement	1,822	8,238	8,450	8,450	11,533
206	Life Insurance	72	87	108	108	108
207	Medical Insurance	13,233	22,613	23,000	23,000	32,120
208	Dental Insurance	875	1,057	1,125	1,125	1,560
210	Unemployment	144	127	216	216	400
211	Local Retirement	2,925	2,970	3,000	2,500	-
212	Employer Medicare	1,094	2,123	2,200	2,200	2,086
299	Other Fringe Benefits	-	250	-	500	500
307	Communication	826	1,141	1,300	1,300	1,800
336	Maint/Repair Tech Equipment	-	48,040	50,000	150,000	60,000
336	Maint/Repair Tech Equipment-DPP	-	-	-	8,500	8,500
355	Travel	-	1,154	1,000	1,000	1,000
355	Travel-Safe	-	-	-	-	300
399	Other Contracted Services-DPP	-	-	-	6,000	6,000
399	Other Contracted Services	1,064	1,064	1,250	1,250	1,250
451	Uniforms	540	490	500	500	547
499	Other Supplies/Materials	-	-	-	5,000	15,000
499	Other Supplies/Materials-Safe	-	3,540	-	-	6,640
524	In-service Staff Development	-	-	1,000	1,000	1,800
599	Other Charges	-	-	-	-	-
722	Equipment/DPP	-	-	-	75,000	75,000
722	Tech Equipment	-	27,718	25,000	25,000	77,000
	Total Central and Other	$ 107,216	$ 278,156	$ 279,017	$ 473,517	$ 455,933
	Total Support Services Expenditures	$ 4,410,935	$ 4,505,880	$ 4,238,761	$ 4,367,970	$ 4,398,509
73100	Food Service					
189	Other Salaries-Sick	$ 5,075	$ -	$ -	$ -	$ -
	Total Food Service	$ 5,075	$ -	$ -	$ -	-
73300	Community Services					
105	Supervisor/Director/LeapsM	$ -	$ -	$ -	$ 9,000	$ 9,000
116	Teachers	-	4,580	-	-	-
163	Aides	-	4,020	-	-	-
169	Part-time Personnel-LeapsM	-	-	-	-	49,400
169	Part-time Personnel-LeapsW	-	-	-	-	49,400
169	ESP Temp/Part Time Personnel	-	-	-	94,177	96,000
169	ESP Temp/Part Time Personnel	79,735	75,263	82,000	-	-
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-

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189	Other Salaries	-	47,524	-	-	-
189	ESP Other Salaries & Wages	24,705	-	12,177	-	-
189	FRC Other Salaries & Wages	26,094	-	31,287	33,442	33,442
189	FRC2 Other Salaries & Wages	7,719	-	7,576	7,576	7,576
189	LEAPS-LEAPM	-	-	-	46,400	-
189	LEAPS-LEAPW	-	-	-	52,400	-
201	ESP Social Security	4,943	-	6,000	6,000	6,000
201	FRC Social Security	1,209	-	1,940	2,558	2,558
201	FRC2 Social Security	479	-	470	470	470
201	LEAPSM Social Security	-	7,786	-	2,802	3,119
201	LEAPSW Social Security	-	-	-	3,435	3,118
204	Retirement/LEAPSM	-	414	-	4,547	4,547
204	Retirement/LEAPSW	-	-	-	4,547	4,547
204	ESP -State Retirement	-	-	-	-	-
206	ESP Life Insurance	-	36	-	-	10
206	FRC Life Insurance	37	-	38	40	40
206	FRC2 Life Insurance	-	-	-	-	-
207	Medical Insurance	-	11,216	-	-	-
207	ESP Medical Insurance	-	-	1,200	1,000	1,820
207	FRC Medical Insurance	11,430	-	11,750	9,034	9,034
207	FRC2 Medical Insurance	-	-	-	-	-
208	ESP Dental Insurance	-	437	-	-	1,000
208	FRC Dental Insurance	437	-	-	480	480
208	FRC2 Dental Insurance	-	-	450	450	-
210	ESP Unemployment Compensation	618	-	350	550	500
210	FRC Unemployment Compensation	72	-	72	455	194
210	FRC2 Unemployment Compensation	62	-	72	72	72
210	LEAPSM Unemployment Compensation	-	531	-	603	603
210	LEAPSW Unemployment Compensation	-	-	-	604	603
211	Local Retirement	-	2,183	-	-	-
211	ESP Local Retirement	-	-	250	250	375
211	FRC Local Retirement	1,827	-	2,260	2,366	2,366
211	FRC2 Local Retirement	-	-	-	-	-
212	ESP Employer Medicare Liability	1,156	-	1,400	1,400	1,400
212	FRC Employer Medicare Liability	283	-	450	455	455
212	FRC2 Employer Medicare Liability	112	-	110	110	110
212	LEAPSM Employer Medicare Liability	-	1,821	-	729	730
212	LEAPSW Employer Medicare Liability	-	-	-	752	730
307	ESP Communications	164	-	-	-	50
307	FRC Communications	113	-	-	-	-
307	FRC2 Communications	113	-	-	-	-
336	ESP Maintenance of Equipment	60	-	-	-	-
355	ESP Travel	-	-	250	250	250
355	FRC Travel	918	-	450	609	609
355	FRC2 Travel	100	-	-	-	-
355	LEAPSM Travel	-	794	-	1,620	1,620
355	LEAPSW Travel	-	-	-	1,620	1,620

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Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
399	ESP Other Contracted Services	-	-	-	-	-
422	Food Supplies	-	13,199	-	-	-
422	ESP Food Supplies	4,027	-	11,000	11,000	13,000
429	Instructional Supplies/LEAPSM	-	65,644	-	9,732	9,731
429	Instructional Supplies/LEAPSW	-	-	-	9,731	9,732
499	Other Supplies	-	60,404	-	-	-
499	ESP Other Supplies/Materials	2,878	-	3,000	3,000	3,500
499	FRC Other Supplies/Materials	9,511	-	6,500	9,545	9,545
499	FRC2 Other Supplies/Materials	5,633	-	4,500	4,500	4,500
499	WCAR Other Supplies/Materials	6,004	-	1,500	1,500	-
524	ESP In-service	-	-	-	-	-
524	FRC1 Inservice	-	-	-	500	500
524	FRC2 Inservice	-	-	-	-	-
524	LEAPSM Inservice	-	600	-	750	750
524	LEAPSW Inservice	-	-	-	750	750
599	Other Charges	-	3,281	-	-	-
599	ESP Other Charges	4,783	-	-	-	3,000
790	ESP Other Equipment	-	-	-	-	-
790	FRC Other Equipment	-	-	-	-	-
	Total Community Services	$ 195,222	$ 299,733	$ 187,052	$ 341,811	$ 348,856
73400	Early Childhood Education					
116	Teachers	$ 124,588	$ 136,821	$ 138,050	$ 139,533	$ 139,544
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-
116	Teachers-WES 2	-	-	-	-	-
163	Ed. Assistants	45,365	46,313	49,986	49,266	50,433
163	Ed. Assistants-CSES	-	-	-	-	-
163	Ed. Assistants-WES 1	-	-	-	-	-
163	Ed. Assistants-WES 2	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Soc. Security	9,437	10,448	10,900	12,250	11,779
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-
201	Soc. Security-WES 2	-	-	-	-	-
204	State Retirement	13,296	15,146	15,350	15,500	16,010
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.	42,371	43,149	43,150	37,975	39,780
207	Medical Ins.-CSES	-	-	-	-	-

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Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
207	Medical Ins-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,186	2,186	2,185	2,300	2,485
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	503	333	432	532	486
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	2,207	2,444	2,550	2,494	2,755
212	Employer Medicare-CSES	-	-	-	-	-
212	Employer Medicare-WES 1	-	-	-	-	-
212	Employer Medicare-WES 2	-	-	-	-	-
299	Other Fringe Benefits	1,500	1,500	1,500	1,500	1,500
299	Other Fringe Benefits-CSES	-	-	-	-	-
299	Other Fringe Benefits-WES 1	-	-	-	-	-
299	Other Fringe Benefits-WES 2	-	-	-	-	-
355	Travel	1,934	656	1,500	-	500
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	31,447	16,210	11,637	10,111	6,189
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
599	Other Charges	-	2,035	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-
	Total Early Childhood Education	$ 275,050	$ 277,457	$ 277,456	$ 271,677	$ 271,677

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
76100	Regular Capital Outlay					
304	Architects	$ -	$ -	$ -	$ -	$ -
308	Consultants	10,000	730	-	-	-
707	Building Improvements	190,713	-	-	-	-
	Total Regular Capital Outlay	$ 200,713	$ 730	$ -	$ -	$ -
	Total Expenditures	$ 13,785,043	$ 13,972,476	$ 13,172,766	$ 13,204,169	$ 13,523,812
	Total Expenditures and Other Uses	$ 13,785,043	$ 13,972,476	$ 13,172,766	$ 13,204,169	$ 13,523,812
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (826,697)	$ (850,361)	$ 1,823	$ 2,523	$ -
	Estimated Beginning Fund Equity July 1	3,707,778	2,881,081	2,030,720	2,030,720	2,033,243
*	Estimated Ending Fund Equity June 30	$ 2,881,081	$ 2,030,720	$ 2,032,543	$ 2,033,243	$ 2,033,243

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

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Revenues and Other Sources					
	Charges for Current Services					
43521	Lunch Payments - Children	$ 118,510	$ 99,237	$ 100,000	$ 125,000	$ 135,000
43522	Lunch Payments - Adults	15,795	16,523	17,900	17,900	23,500
43523	Income from Breakfast	11,286	13,511	14,000	14,000	18,500
43524	Special Milk Sales	-	-	-	-	-
43525	Ala Carte Sales	50,653	54,794	57,270	57,270	64,700
	Total Charges for Current Services	$ 196,244	$ 184,065	$ 189,170	$ 214,170	$ 241,700
	Other Local Revenues					
44110	Interest Earned	$ 210	$ 179	$ 200	$ 200	$ 210
44170	Misc. Refunds	981	-	800	800	1,000.00
44570	Contributions and Gifts	1000	-	-	-	-
	Total Other Local Revenues	$ 2,191	$ 179	$ 1,000	$ 1,000	$ 1,210
	State of Tennessee					
46520	School Food - State Matching	$ 8,035	$ 7,828	$ 7,900	$ 7,900	$ 7,900
	Total State of Tennessee	$ 8,035	$ 7,828	$ 7,900	$ 7,900	$ 7,900
	Federal Government					
47111	Lunch - USDA	$ 385,117	$ 337,818	$ 380,000	$ 380,000	$ 380,000
47113	Breakfast - USDA	123,974	39,999	108,000	133,000	120,000
47114	USDA Fruit & Vegetable Grant	12,694	151,731	31,000	31,000	-
47115	Food Svc. Equipment Grant - ARRA	-	-	-		-
	Total Federal Government	$ 521,785	$ 529,548	$ 519,000	$ 544,000	$ 500,000
	Other Sources					
49700	Insurance Recovery	$ -	$ -	$ -	$ -	$ -
	Total Other Sources	$ -	$ -	$ -	$ -	$ -
	Total Revenues and Other Sources	$ 728,255	$ 721,620	$ 717,070	$ 767,070	$ 750,810
30000	Fund Equity					
39000	Unassigned	$ 209,278	$ 189,870	$ 193,896	$ 75,594	$ 193,896
	Total Available Funds	$ 937,533	$ 911,490	$ 910,966	$ 842,664	$ 944,706

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2017

Schedule H-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2016 To June 30, 2017

Account Number	Account Description	2013-2014 Audited	2014-2015 Audited	2015-2016 Original Budget	2015-2016 Estimated Budget	2016-2017 Requested Budget
	Expenditures					
73100	Food Service					
105	Supervisor	-	-	20,000	$ 20,000	$ -
162	Clerical Personnel	$ 53,899	$ -	$ 29,628	21,628	-
165	Cafeteria Personnel	221,569	229,774	233,170	241,170	250,000
189	Other Salaries and Wages	14,938	14,808	5,000	5,000	-
201	Social Security	17,438	14,695	17,844	17,844	15,500
204	State Retirement	5,105	5,939	6,900	6,900	9,000
206	Life Insurance	344	343	324	324	324
207	Medical Insurance	81,763	76,622	80,000	80,000	76,000
208	Dental Insurance	4,174	5,959	4,175	4,175	4,175
210	Unemployment Compensation	1,151	840	714	714	900
211	Local Retirement	9,449	5,781	5,805	5,805	5,820
212	Employer Medicare	4,078	3,437	4,174	4,174	3,625
307	Communication	1,020	540	1,200	1,200	1,200
308	Consultants	-	-	-	-	-
320	Dues/Memberships	268	531	600	600	500
336	Maintenance/Repair of Equip.	7,067	1,087	3,000	3,000	3,000
354	Transportation - Other than Students	398	761	1,200	1,200	-
355	Travel	5,435	4,571	2,000	2,000	5,000
399	Contracted Services	2,900	3,481	3,500	3,500	5,000
421	Food Preparation Supplies	19,452	16,966	7,500	7,500	7,500
422	Food Supplies	283,042	332,653	295,000	345,000	340,966
435	Office Supplies	348	890	1,200	1,200	1,500
451	Uniforms	289	293	375	375	500
499	Other Supplies/Materials	4,305	6,792	-	-	5,000
524	In-service/Staff Development	1,152	2,860	500	500	2,000
599	Other Charges	8,361	5,314	7,500	7,500	7,500
710	Food Service Equipment	1,801	5,549	4,000	4,000	5,800
	Total Food Service	$ 749,746	$ 740,486	$ 735,309	$ 785,309	$ 750,810
	Total Expenditures	$ 749,746	$ 740,486	$ 735,309	$ 785,309	$ 750,810
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (21,491)	$ (18,866)	$ (18,239)	$ (18,239)	$ -
	Estimated Beginning Fund Equity July 1	272,525	250,034	231,168	231,168	212,929
	Estimated Ending Fund Equity June 30	$ 251,034	$ 231,168	$ 212,929	$ 212,929	$ 212,929