

**ORDINANCE NO. 1565**  
**AN ORDINANCE AMENDING THE BUDGET ORDINANCE**  
**FOR FISCAL YEAR 2018-19, ORDINANCE NO. 1555**

Be it ordained by the Board of Mayor and Aldermen of the City of Manchester, Tennessee, that the Budget Ordinance for Fiscal Year 2018-2019, Ordinance No. 1555, be amended as follows:

SECTION 1. The available funds for said budget are changed as follows:

	Original	New
<u>General Fund</u>		
Licenses and Permits	92,000	92,050
Intergovernmental	1,981,247	2,177,518
Charges for Current Services	24,000	26,253
Other Revenues	215,180	229,008
<u>Recreation</u>		
Grant Revenues	105,000	136,309
<u>General Debt Service Fund</u>		
Other Sources	1,671,454	1,521,454
<u>Capital Equipment Replacement</u>		
Revenue	158,000	645,161
<u>Drug Fund</u>		
Other Revenues	197,900	201,972
<u>General Purpose School Fund</u>		
Local Taxes	4,086,810	4,216,539
Other Local Revenues	27,000	28,500
State Education Funds	8,016,586	8,025,041
Other Sources	1,858,467	1,859,654

SECTION 2. The appropriation(s) for the department(s) in the fund(s) is (are) changed as follows:

<b>Appropriation</b>	Original	New
<u>General Fund</u>		
Other General Government & Buildings	965,060	1,117,629
Police Department	2,693,450	2,694,233
Fire Department	2,053,590	2,059,235
Other Uses	4,310,946	4,648,107
<u>Recreation</u>		
Center	1,155,487	1,171,372
Park	632,565	678,410
<u>General Debt Service Fund</u>		
Expenditures	1,673,954	1,523,954
<u>Capital Equipment Replacement</u>		
Expenditures	158,000	654,620
<u>Drug Fund</u>		
Expenditures	270,400	271,450

General Purpose School Fund

Instruction

Regular Instruction Program 7,156,281 7,163,871

Community Services

Expenditures 291,100 292,787

Early Childhood Education

Expenditures 287,064 287,929

Regular Capital Outlay

Expenditures 18,564 148,293


SECTION 3. Unless indicated in Section 1 above, to the extent required by the new appropriation, funds shall be drawn from the Fund Balance(s) of the Fund(s) as of June 30, 2019.

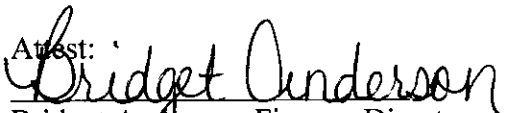
SECTION 4. A detailed, line-item financial plan shall be prepared in support of this amendment. The financial plan shall be used as guidance and generally followed in the implementation of this amendment.

SECTION 5. This Ordinance shall take effect from and after its publication, passage and public hearing.

Passed 1st Reading December 4, 2018.

Passed 2nd Reading January 10, 2019.

  
Lonnie Norman, Mayor

Attest:   
Bridget Anderson, Finance Director

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
<u>Revenues</u>					
<u>Local Taxes</u>					
31200	Current Property Taxes	\$ 4,288,612			\$ 4,288,612
31211	Delinquent Property Tax - 1st Prior Year	150,000			150,000
31212	Delinquent Property Tax - 2nd Prior Year	-			-
31219	Delinquent Property Tax - Other Year	75,000			75,000
31320	Interest and Penalty	66,000			66,000
31610	Local Option Sales Tax	4,000,000			4,000,000
31710	Wholesale Beer Tax	480,000			480,000
31720	Wholesale Liquor Tax	220,000			220,000
31850	Business Tax	350,000			350,000
31912	Cable TV Franchise Tax	140,000			140,000
31920	Room Occupancy Tax	410,000			410,000
	<b>Total Local Taxes</b>	<b>\$ 10,179,612</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,179,612</b>
<u>Licenses and Permits</u>					
32230	Beer and Liquor by Drink Permits	\$ 17,000			\$ 17,000
32231	Special Events Permit	-	50		50
32610	Building Permits	75,000			75,000
	<b>Total Licenses and Permits</b>	<b>\$ 92,000</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 92,050</b>
<u>Intergovernmental</u>					
33310	Payment in Lieu of Taxes - Housing A	\$ 11,358			\$ 11,358
33320	State Revenue Sharing - T.V.A.	115,000			115,000
33420	ARRA COPS Grant	-			-
33424	Methamphetamine Overtime Grant	-			-
33425	GHSO Police Grant	18,000			18,000
33432	Safe Route to School Grant	78,268			78,268
33433	CDBG Drainage Grant	-			-
33434	TDOT Masterplan Grant	31,768			31,768
33436	TDOT Signalization Project Grant	-	836		836
33437	TDOT Widening Project	-			-
33490	Other State Grants	-	115,763		115,763
33492	Food and Shelter Grant	-			-
33493	Downtown Revitalization Grant	-	6,438		6,438
33494	Site Development Grant (MIP)	117,953			117,953
33495	THDA Home Grant Revenue	-	73,234		73,234
33510	State Sales Tax	835,000			835,000
33520	State Income Tax	120,000			120,000
33530	State Beer Tax	5,000			5,000
33541	State Mix Drink Tax	35,000			35,000
33551	State Gasoline and Motor Fuel Tax	188,000			188,000
33552	State - City Streets and Transportation	20,500			20,500
33556	State 3% Gas Tax	90,000			90,000
33590	State Highway Maintenance Contract	75,000			75,000
33591	State Supplemental Reimb - Police	18,000			18,000
33592	State Supplemental Reimb - Fire	16,800			16,800
33593	Corporate Excise Tax	138,000			138,000

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
33700	Coffee County Industrial Park	57,600			57,600
33711	Coffee County Appropriation to Fire D	10,000			10,000
	<b>Total Intergovernmental</b>	<b>\$ 1,981,247</b>	<b>\$ 196,271</b>	<b>\$ -</b>	<b>\$ 2,177,518</b>
	<b>Charges for Current Services</b>				
34125	Development - Street Lighting	\$ -	1,753		\$ 1,753
34230	Fees and Commissions	2,000	500		2,500
34240	Accident Report Charges	1,300			1,300
34250	TaxiCab Fees	200			200
34314	Mowing Charges	3,500			3,500
34420	Black & Concrete Tile	14,000			14,000
34510	Animal Control Charges	3,000			3,000
	<b>Total Charges for Current Services</b>	<b>\$ 24,000</b>	<b>\$ 2,253</b>	<b>\$ -</b>	<b>\$ 26,253</b>
	<b>Fines, Forfeitures and Penalties</b>				
35110	Court Fines and Costs	\$ 230,000			\$ 230,000
35115	SOR Fees	1,000			1,000
	<b>Total Fines, Forfeitures and Penalties</b>	<b>\$ 231,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,000</b>
	<b>Revenues and Other Sources (Cont.)</b>				
	<b>Other Revenues</b>				
36101	Interest Earnings	-			-
36330	Sales of Equipment/Vehicles	-			-
36331	Sales of Equipment/Vehicles - Police	-			-
36332	Sale of Property-Interstate Drive	-			-
36340	Sale of Cemetery Lots	500	1,800		2,300
36350	Insurance Recovery	-	783		783
36710	TDOT-Industrial Park Access Road	-			-
36711	Contribution/Donations - Fire Dept	-	5,645		5,645
36713	Contribution/Donations - Police Dept	48,000			48,000
36716	National Fire Safety Council Income	-			-
36717	Community Policing Donations	25,000	5,600		30,600
36963	Transfer from Other Funds	-			-
36964	Calendar Revenue-Fire	-			-
36995	Transfer from Schools (RSO)	121,680			121,680
36996	Transfer from Community Policing	-			-
36998	Christmas Parade Revenue	-			-
36999	Miscellaneous Revenues	20,000			20,000
	<b>Total Other Revenues</b>	<b>\$ 215,180</b>	<b>\$ 13,828</b>	<b>\$ -</b>	<b>\$ 229,008</b>
	<b>Total Revenues</b>	<b>\$ 12,723,039</b>	<b>\$ 212,402</b>	<b>\$ -</b>	<b>\$ 12,935,441</b>

City of Manchester, Tennessee  
General Fund - 110  
Statement of Proposed Operations  
July 1, 2018 To June 30, 2019

2018-2019 BUDGET AMENDMENT #1

<u>Account</u> <u>Number</u>	<u>Account Description</u>	<u>Budget</u> <u>2018-2019</u>	<u>Increase</u>	<u>Decrease</u>	<u>Estimated</u> <u>2018-2019</u>
	<u>Expenditures and Other Uses</u>				
41210	City Court				
252	Legal Services	\$ 12,000			\$ 12,000
	<b>Total City Court</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>12,000</b>

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**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
41310	<u>Board of Mayor and Aldermen</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 66,080			\$ 66,080
113	Salaries-Overtime	-			-
141	OASI Employers Share	5,100			5,100
142	Employee Health Insurance	24,500			24,500
143	Retirement - ING	-			-
143.001	Retirement - TCRS	2,100			2,100
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	155			155
147	Unemployment Insurance	300			300
148	Education/Training/Travel/ Lodging	15,000			15,000
172	Election Officials and Clerks	3,000			3,000
	<b>Total Personnel</b>	<b>\$ 116,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,235</b>
	<u>Contractual Services</u>				
211	Postage	\$ 600			\$ 600
211.001	Postage/Off Supplies - Historial Soc	300			300
221	Printing, Duplicating and Typing	6,000			6,000
231	Publication and Legal Notices	3,000			3,000
233	Subscriptions/Publications	5,000			5,000
236	Public Relations	18,000			18,000
239	Dues and Subscriptions	5,000			5,000
239.001	South Central Tn Dev District	2,121			2,121
245	Telephone	6,300			6,300
252	Legal Services	105,000			105,000
254	Architectural/Engineering	25,000			25,000
258	Christmas Parade Expenses	-			-
259.001	Other Prof Srvs-Garden Club Grant	-			-
261	Repairs & Maint - Vehicle	1,000			1,000
	<b>Total Contractual Services</b>	<b>\$ 177,321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,321</b>
	<u>Supplies</u>				
311	Office Supplies	\$ 1,500			\$ 1,500
312	Small Items of Equipment	3,500			3,500
326	Clothing & Uniforms	500			500
331	Gas, Oil, Diesel Fuel and Grease	1,500			1,500
340	Meeting Expenses	3,000			3,000
	<b>Total Supplies</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>
	<u>Fixed Charges</u>				
533	Machinery & Equip - Copier	\$ 1,500			\$ 1,500
	<b>Total Fixed Charges</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>
	<b>Total Board of Mayor and Alderme</b>	<b>\$ 305,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,056</b>

**City of Manchester, Tennessee**  
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**2018-2019 BUDGET AMENDMENT #1**

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41510	<u>Financial Administration</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 230,000			\$ 230,000
113	Salaries - Overtime	2,000			2,000
141	OASI Employers Share	18,000			18,000
142	Employee Health Insurance	48,500			48,500
143	Retirement - ING	-			-
143.001	Retirement - TCRS	12,750			12,750
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	200			200
147	Unemployment Insurance	400			400
148	Education/Training/Travel/ Lodging	9,000			9,000
	<b>Total Personnel</b>	<b>\$ 320,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,850</b>
	<u>Contractual Services</u>				
211	Postage	\$ 5,000			\$ 5,000
221	Printing, Duplicating and Typing	6,000			6,000
231	Publication and Legal Notices	1,000			1,000
239	Dues and Subscription	600			600
245	Telephone	1,000			1,000
253	Accounting/Auditing Services	20,000			20,000
255	Data Processing Support	30,000			30,000
259	Other Professional Services	-			-
261	Vehicle Maintenance	200			200
267	Repair & Maint - Comp Equip	250			250
	<b>Total Contractual Services</b>	<b>\$ 64,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,050</b>
	<u>Supplies</u>				
311	Office Supplies	\$ 7,000			\$ 7,000
312	Small Items of Equipment	5,000			5,000
326	Clothing and Uniforms	300			300
331	Gas, Oil, Diesel Fuel and Grease	400			400
340	Meeting Expense	300			300
	<b>Total Supplies</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,000</b>
	<u>Fixed Charges</u>				
514	Professional Liability/Surety Bond	\$ 1,500			\$ 1,500
555	Bank Service Charges	-			-
	<b>Total Fixed Charges</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>
	<u>Capital Outlay</u>				
943	Vehicles	\$ -			\$ -
947	Office Machinery & Equipment	-			-
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Financial Administration</b>	<b>\$ 399,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 399,400</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
41600	<u>Information System</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 68,000			\$ 68,000
113	Salaries - Overtime	-			-
141	OASI Employers Share	5,250			5,250
142	Employee Health Insurance	5,250			5,250
143.001	Retirement - TCRS	3,600			3,600
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	30			30
147	Unemployment Insurance	150			150
148	Education/Training/Travel/ Lodging	4,000			4,000
	Total Personnel	\$ 86,280	\$ -	\$ -	\$ 86,280
	<u>Contractual Services</u>				
211	Postage	\$ 100			\$ 100
221	Printing, Duplicating and Typing	50			50
231	Publication and Legal Notices	50			50
239	Dues and Subscription	500			500
245	Telephone	1,200			1,200
255	Data Processing Support	35,000			35,000
267	Repair & Maint - Comp Equip	2,000			2,000
	Total Contractual Services	\$ 38,900	\$ -	\$ -	\$ 38,900
	<u>Supplies</u>				
311	Office Supplies	\$ 800			\$ 800
312	Small Items of Equipment	4,000			4,000
326	Clothing and Uniforms	200			200
331	Gas, Oil, Diesel Fuel and Grease	-			-
340	Meeting Expense	300			300
	Total Supplies	\$ 5,300	\$ -	\$ -	\$ 5,300
	<u>Fixed Charges</u>				
533	Machinery & Equip-Copier	\$ 50			\$ 50
	Total Fixed Charges	\$ 50	\$ -	\$ -	\$ 50
	<u>Capital Outlay</u>				
944	Computer Equip & Software	\$ 14,000			\$ 14,000
	Total Capital Outlay	\$ 14,000	\$ -	\$ -	\$ 14,000
	<b>Total Information System</b>	<b>\$ 144,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,530</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
41700	<u>Planning and Zoning</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 234,000			\$ 234,000
113	Salaries - Overtime	100			100
141	OASI Employers Share	18,000			18,000
142	Employee Health Insurance	17,500			17,500
143.001	Retirement - TCRS	12,500			12,500
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	400			400
147	Unemployment Insurance	400			400
148	Education/Training/Travel/ Lodging	4,000			4,000
	<b>Total Personnel</b>	<b>\$ 286,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 286,900</b>
	<u>Contractual Services</u>				
211	Postage	\$ 400			\$ 400
221	Printing, Duplicating and Typing	400			400
231	Publication and Legal Notices	1,500			1,500
234	Manuals and Code Updates	500			500
239	Dues and Subscription	4,500			4,500
245	Telephone	2,800			2,800
259	Other Professional Service	30,000			30,000
261	Repair & Maint - Vehicles	1,400			1,400
	<b>Total Contractual Services</b>	<b>\$ 41,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,500</b>
	<u>Supplies</u>				
311	Office Supplies	\$ 800			\$ 800
312	Small Items of Equipment	2,000			2,000
326	Clothing and Uniforms	600			600
329	Other Operating Supplies	200			200
331	Gas, Oil, Diesel Fuel and Grease	3,000			3,000
334	Tires and Tubes	1,500			1,500
340	Meeting Expense	400			400
341	City Cemetery Expense	100			100
	<b>Total Supplies</b>	<b>\$ 8,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,600</b>
	<u>Fixed Charges</u>				
533	Machinery & Equip - Copier	\$ 1,000			\$ 1,000
	<b>Total Fixed Charges</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
	<u>Capital Outlay</u>				
943	Vehicles	\$ -			\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Planning and Zoning</b>	<b>\$ 338,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,000</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
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**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
41800	<u>General Government and Buildings</u>				
	<u>Personnel</u>				
143	Retirement Expense	\$ 2,000			\$ 2,000
149	Other Employee Benefits	40,000			40,000
	Total Personnel	\$ 42,000	\$ -	\$ -	\$ 42,000
	<u>Contractual Services</u>				
216	Radio and Cable Services	\$ 2,000			2,000
241	Electric	62,000			62,000
241.001	DREMC-Electric Substation	-	30,000		30,000
242	Water	8,200			8,200
244	Gas	22,000			22,000
245	Telephone	40,000			40,000
251	Medical Services	12,000			12,000
259	Other Professional Service	10,000			10,000
266	Repair & Maint - Buildings	30,000			30,000
292	Janitorial Services	35,000			35,000
	Total Contractual Services	\$ 221,200	\$ 30,000	\$ -	\$ 251,200
	<u>Supplies</u>				
311	Office Supplies	\$ 3,000			\$ 3,000
324	Household and Janitorial Supplies	3,500			3,500
	Total Supplies	\$ 6,500	\$ -	\$ -	\$ 6,500
	<u>Fixed Charges</u>				
511	General Liability	\$ 100,000			\$ 100,000
515	Workers Compensation Insurance	180,000	48,500		228,500
521	Building Insurance	7,500			7,500
533	Machinery & Equip - Copier	2,000			2,000
533.002	Machinery & Equip - Computer Softw.	3,500			3,500
533.003	Machinery & Equip - Postage Machine	2,000			2,000
	Total Fixed Charges	\$ 295,000	\$ 48,500	\$ -	\$ 343,500
	<u>Capital Outlay</u>				
948	Westwood Grant Expenses	\$ 78,268			\$ 78,268
948.001	CDBG Grant (Drainage)	-			-
948.002	Spring House Repairs	-			-
948.003	MDS Foods Project	-			-
948.004	Transportation Plan-TDOT	39,710			39,710
948.006	TDOT Signalization Project	-	835		835
948.007	TDOT Widening Project	120,022			120,022
948.008	Food & Shelter Grant	-			-
948.009	Downtown Revitalization	-			-
948.01	Site Development Grant	157,360			157,360
948.011	Transportation Grant w/Tullahoma	5,000			5,000
948.012	THDA Home Grant Expense	-	73,234		73,234
949	Other Machinery and Equipment	-			-
999	Additions to Fixed Assets	-			-
	Total Capital Outlay	\$ 400,360	\$ 74,069	\$ -	\$ 474,429
	<b>Total General Gov't &amp; Buildings</b>	<b>\$ 965,060</b>	<b>\$ 152,569</b>	<b>\$ -</b>	<b>\$ 1,117,629</b>

City of Manchester, Tennessee  
General Fund - 110  
Statement of Proposed Operations  
July 1, 2018 To June 30, 2019

2018-2019 BUDGET AMENDMENT #1

Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
42100	<u>Police</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 1,714,000			\$ 1,714,000
113	Salaries - Overtime	84,000			84,000
135	Holiday	66,000			66,000
141	OASI Employers Share	143,000			143,000
142	Employee Health Insurance	304,000			304,000
143	Retirement - ING	33,000			33,000
143.001	Retirement - TCRS	83,500			83,500
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	1,500			1,500
147	Unemployment Insurance	3,500			3,500
148	Education/Training/Travel/ Lodging	19,000			19,000
148.001	Education and Training SWAT Team	-			-
	Total Personnel	\$ 2,451,500	\$ -	\$ -	\$ 2,451,500
	<u>Contractual Services</u>				
211	Postage	\$ 650			\$ 650
213	Automobile Licenses and Title	350			350
216	Radio and Cable Services	2,000			2,000
221	Printing, Duplicating and Typing	700			700
231	Publication and Legal Notices	600			600
239	Dues and Subscription	500			500
245	Telephone	9,000			9,000
256	Information System Support	17,000			17,000
261	Repairs & Maint - Vehicles	35,000	783		35,783
267	Repairs & Maint - Computer Equip	200			200
269	Other Repairs & Maint Services	400			400
	Total Contractual Services	\$ 66,400	\$ 783	\$ -	\$ 67,183
	<u>Supplies</u>				
311	Office Supplies	\$ 4,500			\$ 4,500
311.001	Office Supplies-SOR	350			350
311.002	Office Supplies - Court Supplies	-			-
312	Small Items of Equip - Laptop Comput	19,000			19,000
312.001	Small Items of Equip - Police Vehicles	-			-
323.001	Trustee Expenses	400			400
323.002	Community Policing Expense	34,000			34,000
326	Clothing and Uniforms	10,500			10,500
327	Firearm Supplies	6,500			6,500
329	Other Operating Supplies	4,500			4,500
330	Small Equipment for Officers	-			-
331	Gas, Oil, Diesel Fuel and Grease	70,000			70,000
334	Tires and Tubes	6,000			6,000
	Total Supplies	\$ 155,750	\$ -	\$ -	\$ 155,750

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
	<u>Fixed Charges</u>				
533	Machinery & Equip - Copier	\$ 1,800			\$ 1,800
	Total Fixed Charges	\$ 1,800	\$ -	\$ -	\$ 1,800
	<u>Capital Outlay</u>				
943	Vehicles	\$ -			\$ -
944	Computer Equipment and Software	18,000			18,000
949	Other Machinery & Equipment	-			-
	Total Capital Outlay	\$ 18,000	\$ -	\$ -	\$ 18,000
	<b>Total Police</b>	<b>\$ 2,693,450</b>	<b>\$ 783</b>	<b>\$ -</b>	<b>\$ 2,694,233</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
42200	<u>Fire Department</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 1,270,000			\$ 1,270,000
113	Salaries - Overtime	85,000			85,000
135	Holiday	55,000			55,000
141	OASI Employers Share	108,000			108,000
142	Employee Health Insurance	235,750			235,750
143	Retirement - ING	20,000			20,000
143.001	Retirement - TCRS	70,000			70,000
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	1,200			1,200
147	Unemployment Insurance	4,750			4,750
148	Education/Training/Travel/ Lodging	15,000			15,000
	<b>Total Personnel</b>	<b>\$ 1,864,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,864,700</b>
	<u>Contractual Services</u>				
211	Postage	\$ 150			\$ 150
216	Radio and Cable Services	4,500			4,500
221	Printing, Duplicating and Typing	150			150
221.001	National Fire Safety Council	-			-
221.002	Calendar Expense	-			-
231	Publication and Legal Notices	200			200
236	Public Relations (Advertising)	1,500			1,500
239	Dues and Subscription	2,000			2,000
245	Telephone	7,040			7,040
251	Medical Services	-			-
261	Repairs & Maint - Vehicles	30,000			30,000
266	Repair & Maintenance - Buildings	12,000			12,000
266.001	Repair & Maintenance - Bldgs (HVAC)	1,050			1,050
269	Other Repairs & Maint Services	1,000			1,000
271	Volunteer Firemen	3,000			3,000
	<b>Total Contractual Services</b>	<b>\$ 62,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,590</b>
	<u>Supplies</u>				
311	Office Supplies	\$ 800			\$ 800
312	Small Items of Equipment	20,000			20,000
322	Chemical, Lab and Medical Supplies	4,000			4,000
324	Household and Janitorial Supplies	3,000			3,000
326	Clothing and Uniforms	20,000	5,645		25,645
326.001	Clothing and Uniforms - PPE Turnout	30,000			30,000
328	Educational Supplies (Fire Prevention	2,500			2,500
329	Other Operating Supplies	15,000			15,000
331	Gas, Oil, Diesel Fuel and Grease	13,000			13,000
334	Tires and Tubes	3,000			3,000
344	Safety Supplies	1,000			1,000
	<b>Total Supplies</b>	<b>\$ 112,300</b>	<b>\$ 5,645</b>	<b>\$ -</b>	<b>\$ 117,945</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
	<u>Fixed Charges</u>				
533	Machinery & Equip - Copier	\$ 1,000			\$ 1,000
571	Inspections/Testing	13,000			13,000
	<b>Total Fixed Charges</b>	<b>\$ 14,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,000</b>
	<u>Capital Outlay</u>				
999	Additions to Fixed Assets	\$ -			\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Fire Department</b>	<b>\$ 2,053,590</b>	<b>\$ 5,645</b>	<b>\$ -</b>	<b>\$ 2,059,235</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
43100	<u>Public Works Department</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 785,000			\$ 785,000
113	Salaries - Overtime	20,000			20,000
141	OASI Employers Share	62,000			62,000
142	Employee Health Insurance	165,500			165,500
143	Retirement - ING	12,000			12,000
143.001	Retirement - TCRS	33,750			33,750
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	945			945
147	Unemployment Insurance	1,500			1,500
148	Education/Training/Travel/ Lodging	4,000			4,000
	Total Personnel	\$ 1,084,695	\$ -	\$ -	\$ 1,084,695
	<u>Contractual Services</u>				
211	Postage	\$ 900			\$ 900
213	Automobile Licenses and Title	150			150
216	Radio and TV Services	5,000			5,000
231	Publication and Legal Notices	1,200			1,200
239	Dues and Subscriptions	200			200
242	Water	3,000			3,000
245	Telephone	10,500			10,500
247	Street Lighting	250,000			250,000
251	Veterinary Services	2,000			2,000
255	Data Processing	-			-
259	Other Professional Services	7,000			7,000
261	Repairs & Maint - Vehicles	26,000			26,000
262	Repair & Maint - Other Machinery	20,000			20,000
264	Repair & Maint - Traffic Lighting	20,000			20,000
266	Repair & Maint - Buildings	10,000			10,000
268	Repair & Maint - Roads and Streets	10,000			10,000
	Total Contractual Services	\$ 365,950	\$ -	\$ -	\$ 365,950
	<u>Supplies</u>				
311	Office Supplies	\$ 4,000			\$ 4,000
312	Small Items of Equipment	15,000			15,000
322	Chemical, Lab and Medical Supplies	10,000			10,000
323.001	Trustees Expenses	13,500			13,500
324	Household and Janitorial Supplies	4,000			4,000
326	Clothing and Uniforms	21,000			21,000
331	Gas, Oil, Diesel Fuel and Grease	55,000			55,000
334	Tires and Tubes	12,000			12,000
342	Sign Parts and Supplies	20,000			20,000
343	Salt Purchase	15,000			15,000
344	Safety Supplies	7,000			7,000
	Total Supplies	\$ 176,500	\$ -	\$ -	\$ 176,500

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Building Materials</u>					
421	Guardrails	\$ 5,000			\$ 5,000
451	Crushed Stone	15,000			15,000
455	Tile and Pipe	25,000			25,000
471	Asphalt and Asphalt Filler	15,000			15,000
	<b>Total Building Materials</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>
<u>Fixed Charges</u>					
533	Machinery & Equip - Copier	\$ 6,000			\$ 6,000
	<b>Total Fixed Charges</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>
<u>Capital Outlay</u>					
931.001	Roads and Streets	\$ 350,000			\$ 350,000
931.002	Street Stripping	75,000			75,000
932	Roads - State Maint Contract	-			-
933	Sidewalks	-			-
943	Vehicles	-			-
949	Other Machinery and Equipment	-			-
960	Capital Repairs - Street Lights	-			-
999	Additions to Fixed Assets	-			-
	<b>Total Capital Outlay</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,000</b>
	<b>Total Public Works Department</b>	<b>\$ 2,118,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,118,145</b>

**City of Manchester, Tennessee**  
**General Fund - 110**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
44210	<u>Contributions to Other Agencies</u>				
720.001	Vocational Training Center	\$ 9,000			\$ 9,000
720.003	Coffee County Child Care Center	3,000			3,000
720.005	South Central Human Resources	1,515			1,515
720.006	Coffee County Library	12,500			12,500
720.007	Manchester & Coffee Co Senior Citize:	8,500			8,500
720.008	Manchester Senior Center	-			-
720.01	Keep Coffee County Beautiful	-			-
720.011	Manchester/Coffee County Conference	126,000			126,000
720.013	Coffee County Children's Advocacy Ce	6,500			6,500
720.014	TN Backroads Heritage	-			-
720.015	South Central TN Development Dist	-			-
720.018	Chamber of Commerce	5,000			5,000
720.019	CASA	-			-
	Coffee County DAV	-			-
	Haven of Hope	5,000			5,000
	Coffee County Historical Society	5,000			5,000
	<b>Total Contributions to Other Agen</b>	<b>\$ 182,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 182,015</b>
	<b>Total Expenditures</b>	<b>\$ 9,211,246</b>	<b>\$ 158,997</b>	<b>\$ -</b>	<b>\$ 9,370,243</b>
	<u>Other Uses</u>				
	Operating Transfers				
51620-762	Transfers to Sanitation	\$ 173,079			\$ 173,079
51620-763	Transfers to Recreation Fund	520,351			520,351
51620-764	Transfers to General Purpose School	1,858,467			1,858,467
51620-765	Transfers to Debt Service Fund	1,575,549		150,000	1,425,549
51620-765	Transfer to Debt Service-Leave	25,500			25,500
51620-767	Transfer to Tourism Fund	-			-
51620-768	Transfer to Capital Equipment	158,000	487,161		645,161
51620-770	Transfers to Community Policing	-			-
	<b>Total Other Uses</b>	<b>\$ 4,310,946</b>	<b>\$ 487,161</b>	<b>\$ 150,000</b>	<b>\$ 4,648,107</b>
	<b>Total Expenditures and Other Uses</b>	<b>13,522,192</b>	<b>646,158</b>	<b>150,000</b>	<b>14,018,350</b>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ (799,153)	\$ (433,756)	\$ (150,000)	\$ (1,082,909)
	Estimated Beginning Fund Balance Jul:	5,308,619			5,308,619
	Residual Equity Transfer	-	-	-	-
	<b>Estimated Ending Fund Balance June 3</b>	<b>4,509,466</b>	<b>(433,756)</b>	<b>(150,000)</b>	<b>\$ 4,225,710</b>

**City of Manchester, Tennessee**  
**Recreation Center - 122**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Revenues and Other Sources</u>					
<u>Local Taxes</u>					
31920	Room Occupancy Tax	\$ 200,000			\$ 200,000
	Total Local Taxes	\$ 200,000	\$ -	\$ -	\$ 200,000
<u>Intergovernmental</u>					
33489	Bonnaroo Works Grant-Movie	\$ -			\$ -
33491	Recreation Department-Grants	-			-
33492	Dept of Health Grant	25,000			25,000
33494	Community Foundation Grant	-	75		75
33498	LPRF Grant (Soccer Complex)	80,000			80,000
33499	LPRF Grant (Park Partners)	-			-
33500	LPRF Grant-Inkind	-			-
33501	Diabetes Grant B-Revenue	-			-
33502	Diabetes Grant A-Revenue	-			-
33503	Diabetes Grant A-Inkind Revenue	-			-
33504	Tennis Court Grant	-			-
33505	Diabetes Bike Grant	-	1,234		1,234
33506	Soccer Complex Electric Grant	-			-
33508	Dog Park Dash Grant	-	30,000		30,000
	Total Grant Revenue	\$ 105,000	\$ 31,309	\$ -	\$ 136,309
<u>Charges for Current Services</u>					
34723	Swimming Lesson Charges	\$ 44,000			\$ 44,000
34724	Pool Rental	35,000			35,000
34742	Activity Fees	19,000			19,000
34743	Day Camp Charges	46,000			46,000
34744	Fireworks	2,000			2,000
34745	Park and Recreation Concessions	60,000			60,000
34746	ADA Wright Center - Rental	14,000			14,000
34747	Shelter Rentals	4,700			4,700
34771	Membership and Dues - Yearly Passes	600,000			600,000
34772	Membership and Dues - Monthly Passes	20,000			20,000
34773	Membership and Dues - Daily Passes	180,000			180,000
34774	Recreation Complex Concessions	85,000			85,000
34777	Athletic League	20,000			20,000
34779	Silver and Fit	5,000			5,000
34781	Sponsorships	20,000			20,000
34782	Christmas Parade Sponsorships	2,000			2,000
34792	Meeting Room Rental	22,000			22,000
	Total Charges for Current Services	\$ 1,178,700	\$ -	\$ -	\$ 1,178,700
<u>Other Revenues</u>					
36330	Sale of Equipment	\$ 5,000			\$ 5,000
36350	Insurance Recovery	-			-
36715	Contributions-Painting of Rec Ctr	-			-
36999	Miscellaneous Revenues	13,000			13,000
	Total Other Revenues	\$ 18,000	\$ -	\$ -	\$ 18,000
	<b>Total Revenues</b>	<b>\$ 1,501,700</b>	<b>\$ 31,309</b>	<b>\$ -</b>	<b>\$ 1,533,009</b>

**City of Manchester, Tennessee**  
**Recreation Center - 122**  
**Statement of Proposed Operations**  
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**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
	<u>Other Sources</u>				
39110	Transfer from General Fund	\$ 520,351			\$ 520,351
	Total Other Sources	\$ 520,351	\$ -	\$ -	\$ 520,351
	<b>Total Revenues and Other Sources</b>	<b>\$ 2,022,051</b>	<b>\$ 31,309</b>	<b>\$ -</b>	<b>\$ 2,053,360</b>

**City of Manchester, Tennessee**  
**Recreation Center - 122**  
**Statement of Proposed Operations**  
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**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Expenditures</u>					
44410	Recreation Administration				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 154,950			\$ 154,950
113	Salaries-Overtime	500			500
141	OASI Employers Share	12,000			12,000
142	Employee Health Insurance	24,000			24,000
143	Retirement - ING	3,000			3,000
143.001	Retirement - TCRS	6,250			6,250
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	115			115
147	Unemployment Insurance	550			550
148	Education/Training/Travel/ Lodging	4,500			4,500
	<b>Total Personnel</b>	<b>\$ 205,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,865</b>
	<u>Contractual Services</u>				
211	Postage	\$ 500			\$ 500
221	Printing, Duplicating and Typing	1,000			1,000
231	Publication and Legal Notices	2,000			2,000
239	Dues and Subscription	2,500			2,500
240	Bank, Credit Card, Fines, & Fees	5,000			5,000
	<b>Total Contractual Services</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,000</b>
	<u>Supplies</u>				
311	Office Supplies and Materials	\$ 2,000			\$ 2,000
319	Office Stationary and Forms	500			500
326	Clothing and Uniforms	-			-
	<b>Total Supplies</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>
	<b>Total Recreation Administration</b>	<b>\$ 219,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 219,365</b>
44420	<u>Recreation Centers</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 217,000			\$ 217,000
113	Salaries - Overtime	4,000			4,000
121	Wages - Part-Time	230,000			230,000
141	OASI Employers Share	35,000			35,000
142	Employee Health Insurance	35,000			35,000
143	Retirement - ING	-			-
143.001	Retirement - TCRS	12,000			12,000
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	227			227
146	Worker's Compensation	10,000	11,690		21,690
147	Unemployment Insurance	1,500			1,500
148	Education/Training/Travel/ Lodging	4,000			4,000
	<b>Total Personnel</b>	<b>\$ 548,727</b>	<b>\$ 11,690</b>	<b>\$ -</b>	<b>\$ 560,417</b>

**City of Manchester, Tennessee**  
**Recreation Center - 122**  
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**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<b>Contractual Services</b>					
216	Radio and Cable Services	\$ 3,500			\$ 3,500
241	Electric	255,000			255,000
242	Water	23,000			23,000
244	Gas	60,000			60,000
245	Telephone	3,700			3,700
255	Data Processing Support	12,000			12,000
258	Christmas Parade Expense	5,000			5,000
261	Repair and Maintenance - Motor Vehicles	1,500			1,500
262	Repair and Maintenance - Other Machine	40,000			40,000
263	Repair and Maintenance - Office Equipme	4,000			4,000
265	Repair and Maintenance - Grounds	5,000			5,000
266	Repair and Maintenance - Buildings	20,000			20,000
270	Contracted Recreational Services	-			-
	<b>Total Contractual Services</b>	<b>\$ 432,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 432,700</b>
<b>Supplies</b>					
312	Small Items of Equipment-Wellness	\$ 3,000			\$ 3,000
322	Chemical, Lab and Medical Supplies	25,000			25,000
323	Food - Concessions	40,000			40,000
323.002	Food - Program Meals	1,500			1,500
324	Household and Janitorial Supplies	20,000			20,000
325	Recreation Supplies	16,000			16,000
326	Clothing and Uniforms	3,500			3,500
329	Operating Supplies	-			-
329.001	Diabetes Grant B-Expense	-	3,822		3,822
329.002	Diabetes Grant A-Expense	-			-
329.003	Diabetes Grant A-Inkind Expense	-			-
330	Community Foundation Grant	-			-
331	Gas, Oil, Diesel Fuel and Grease	1,200			1,200
334	Tires and Tubes	-			-
	<b>Total Supplies</b>	<b>\$ 110,200</b>	<b>\$ 3,822</b>	<b>\$ -</b>	<b>\$ 114,022</b>
<b>Fixed Charges</b>					
511	General Liability	\$ 20,000	\$ 373		\$ 20,373
533	Machinery & Equipment - Copier	3,000			3,000
533.001	Machinery & Equipment - Rental	5,000			5,000
	<b>Total Fixed Charges</b>	<b>\$ 28,000</b>	<b>\$ 373</b>	<b>\$ -</b>	<b>\$ 28,373</b>
<b>Capital Outlay</b>					
941	General Purpose Equipment	\$ -			\$ -
946	Diabetes Grant	-			-
948	Bonnaroo Grant-Movie Screen	-			-
960	Transfer to Debt Service-Lease of Equip	33,360			33,360
960.002	Transfer to Debt Service-Leave	2,500			2,500
966	Capital Repairs - Building	-			-
999	Additions to Fixed Assets	-			-
	<b>Total Capital Outlay</b>	<b>\$ 35,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,860</b>
	<b>Total Recreation Centers</b>	<b>\$ 1,155,487</b>	<b>\$ 15,885</b>	<b>\$ -</b>	<b>\$ 1,171,372</b>

**City of Manchester, Tennessee**  
**Recreation Center - 122**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
44720	<u>Park Areas</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 102,800			\$ 102,800
113	Salaries - Overtime	4,000			4,000
121	Wages - Part-Time	68,000			68,000
141	OASI Employers Share	13,400			13,400
142	Employee Health Insurance	23,000			23,000
143.001	Retirement-TCRS	5,600			5,600
144	Employee Dental Insurance	-			-
145	Employee Life Insurance	115			115
146	Worker's Compensation	4,000	5,845		9,845
147	Unemployment Insurance	1,000			1,000
	Total Personnel	\$ 221,915	\$ 5,845	\$ -	\$ 227,760
	<u>Contractual Services</u>				
231	Publication and Legal Notice	\$ -	\$ -		\$ -
241	Electric	25,000			25,000
242	Water	15,000			15,000
244	Gas	2,000			2,000
245	Telephone	2,000			2,000
254	Architectural/Engineering	-			-
259	Other Professional Services - Fireworks	11,000			11,000
261	Repair and Maint - Motor Vehicles	3,000			3,000
262	Repair and Maint - Other Machinery	7,000			7,000
265	Repair and Maint - Grounds	40,000			40,000
266	Repair and Maint - Buildings	7,000			7,000
270	Contracted Recreational Services	3,000			3,000
	Total Contractual Services	\$ 115,000	\$ -	\$ -	\$ 115,000
	<u>Supplies</u>				
312	Small Items of Equipment	\$ -			\$ -
323	Food - Concessions	41,000			41,000
323.001	Trustee Expenses	2,000			2,000
324	Household and Janitorial Supplies	7,000			7,000
325	Recreation Supplies	10,000			10,000
326	Recreation Uniforms	2,500			2,500
331	Gas, Oil, Diesel Fuel, and Grease	8,000			8,000
332	Commitment to Health Grant	25,000			25,000
334	Tires, Tubes, ETC.	1,000			1,000
	Total Supplies	\$ 96,500	\$ -	\$ -	\$ 96,500
	<u>Fixed Charges</u>				
511	General Liability-Parks	\$ 6,500			\$ 6,500
533.001	Machinery & Equipment - Rental	2,000			2,000
	Total Fixed Charges	\$ 8,500	\$ -	\$ -	\$ 8,500
	<u>Capital Outlay</u>				
949	Other Machinery & Equip	\$ -			\$ -
960	Transfer to Debt Service-Land	650			650
960.001	Transfer to Debt Service-Equipment Leas	-			-
960.002	Transfer to Debt Service-Leave	-			-
965	Repair & Maintenance-Grounds	30,000			30,000
998	Tennis Court Grant	-			-
999	Additions to Fixed Asset-	-			-
999.001	Additions to Fixed Assets-Soccer	-			-

**City of Manchester, Tennessee**  
**Recreation Center - 122**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
999.003	LPRF Soccer Grant-Parking Lot	160,000			160,000
999.004	Soccer Complex Electric Grant	-			-
999.005	Commitment to Health Grant	-	10,000		10,000
999.006	Dog Park Dash Grant	-	30,000		30,000
	<b>Total Capital Outlay</b>	<b>\$ 190,650</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 230,650</b>
	<b>Total Park Areas</b>	<b>\$ 632,565</b>	<b>\$ 45,845</b>	<b>\$ -</b>	<b>\$ 678,410</b>
	<b>Total Expenditures</b>	<b>\$ 2,007,417</b>	<b>\$ 61,730</b>	<b>\$ -</b>	<b>\$ 2,069,147</b>
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ 14,634	\$ (30,421)	\$ -	\$ (15,787)
	Estimated Beginning Fund Balance July 1	27,996			27,996
	Estimated Ending Fund Balance June 30	\$ 42,630			\$ 12,209

**City of Manchester, Tennessee**  
**Tourism Fund - 130**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Revenues</u>					
<u>Local Taxes</u>					
31920	Room Occupancy Tax	\$ 90,000			\$ 90,000
	Total Local Taxes	\$ 90,000	\$ -	\$ -	\$ 90,000
<u>Grant Revenue</u>					
31947	Partnership Marketing Program Proceeds	\$ -			\$ -
31948	Tourism COOP Grant Revenue	-			-
37000	Grant Revenue-State of Tennessee	-			-
37001	Transfer from General Fund	-			-
	Total Grant Proceeds	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>		<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<u>Expenditures</u>					
<u>Personnel</u>					
47210	Personnel				
111	Salaries	\$ -			\$ -
141	OASI Employers Share	-			-
147	Unemployment Insurance	-			-
148	Travel	4,000			4,000
	Total Personnel	\$ 4,000	\$ -	\$ -	\$ 4,000
<u>Contractual Services</u>					
236	Public Relations	\$ -			\$ -
236.002	Local Activity Support	30,000			30,000
236.003	Hotel/Motel Promotion of the Arts	-			-
236.004	Tourism Promotions - Brochures, Flyer, and Ads	50,000			50,000
236.005	Manchester Chamber - Tourism Promotion	-			-
239	South Central TN Tourism Dues	-			-
240	Hotel/Motel Tax Audit Expense	-			-
247	Christmas Lighting and Banners	5,000			5,000
	Total Contractual Services	\$ 85,000	\$ -	\$ -	\$ 85,000
<u>Supplies</u>					
329	Other Operating Supplies	\$ 1,000			\$ 1,000
329.001	Signs and Sign Maintenance	-			-
329.002	Landscaping, General Promotion and Other	-			-
329.003	Christmas Parade Supplies	-			-
	Total Supplies	\$ 1,000	\$ -	\$ -	\$ 1,000
<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ -			\$ -
947	Partnership Marketing Program Grant	-			-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>Other Sources</u>					
50000-002	Transfer to General Fund				
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Tourism Expenditures</b>		<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<b>Total Expenditures</b>		<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>

**City of Manchester, Tennessee**  
**Tourism Fund - 130**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
	Revenues Over (Under) Expenditures	\$ -			\$ -
	Estimated Beginning Fund Balance July 1	230,994			230,994
	Estimated Ending Fund Balance June 30	<u>\$ 230,994</u>			<u>\$ 230,994</u>

**City of Manchester, Tennessee**  
**General Debt Service Fund 211**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

Account Numbe	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
<u>Revenues and Other Sources</u>					
<u>Charges for Current Services</u>					
<u>Other Revenues</u>					
36101	Interest Earnings	\$ 12,000			\$ 12,000
36220	Lease of Property	27,875			27,875
36999	Miscellaneous Revenues	-			-
	<b>Total Other Revenues</b>	<b>\$ 39,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,875</b>
	<b>Total Revenues</b>	<b>\$ 39,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,875</b>
<u>Other Sources</u>					
36961	Transfer from General Fund	\$ 1,575,549		\$ 150,000	\$ 1,425,549
36962	Transfer from General Fund-Leave	25,500			25,500
36963	Transfer from Recreation-Leave	2,500			2,500
36965	Transfer from Sanitation	33,895			33,895
36968	Transfer from Recreation	34,010			34,010
	<b>Total Other Sources</b>	<b>\$ 1,671,454</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 1,521,454</b>
	<b>Total Revenue and Other Sources</b>	<b>\$ 1,711,329</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 1,561,329</b>
<u>Expenditures</u>					
49000	<u>Debt Service</u>				
610	Principal on Bonds	\$ 495,000			\$ 495,000
640	Interest on Bonds	744,349			744,349
660	Recreation-Lease of Equipment	33,360			33,360
680	Sanitation Lease Equipment	33,895			33,895
690	Other Debt Serv-Principal	175,000			175,000
691	Other Debt Serv-Interest	11,200			11,200
690.008	Capital Outlay Note-Fire Truck Prir	150,000		150,000	-
	Capital Outlay Note-Fire Truck Inte	-			-
690.001	CON-Principal FNB	-			-
691.001	CON-Interest - FNB	-			-
691.002	CON-Prin Vision/CCB	-			-
691.003	CON-Interest Vision/CCB	650			650
691.006	Accum. Leave Payout-City	25,500			25,500
691.007	Accum. Leave Payout-Recreation	2,500			2,500
692	Bank Service Charges	2,500			2,500
	<b>Total Debt Service Expenditures</b>	<b>\$ 1,673,954</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 1,523,954</b>
Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 37,375			\$ 37,375
	Estimated Beginning Fund Balance Ju	2,570,876			2,570,876
	Estimated Ending Fund Balance June	2,608,251	-	-	2,608,251

**City of Manchester, Tennessee**  
**Capital Equipment Replacement-250**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Revenues</u>					
36961	Transfer from General Fund	\$ 158,000	\$ 487,161		\$ 645,161
<b>Total Revenue</b>		<b>\$ 158,000</b>	<b>\$ 487,161</b>	<b>\$ -</b>	<b>\$ 645,161</b>
<u>Expenditures</u>					
41310-943	Vehicles-Administration	\$ -			\$ -
41510-943	Vehicles-Finance	-			-
41600-943	Vehicles-Information Systems	-			-
41700-943	Vehicles-Health and Codes	3,000			3,000
41800-921	Building Improvement/Renovations	-			-
41800-949	Other Machinery and Equipment	30,000			30,000
42100-943	Vehicles-Police	-			-
42200-921	Building Improvement/Renovations-Fire	20,000			20,000
42200-943	Vehicles-Fire	-	487,161		487,161
42200-949	Other Machinery and Equipment	-			-
43100-943	Vehicles-Street	10,000			10,000
43100-949	Other Machinery and Equipment	-			-
43100-960	Capital Repairs-Street Lights	30,000			30,000
43200-949	Other Machinery and Equipment-Sanitation	-			-
44420-921	Building Improvement/Renovation-Rec Center	30,000			30,000
44420-949	Other Machinery and Equipment-Rec Center	35,000			35,000
44720-943	Vehicles-Recreation	-			-
44720-949	Other Machinery and Equipment-Parks	-	9,459		9,459
<b>Total Capital Equip Replacement Expenditures</b>		<b>\$ 158,000</b>	<b>\$ 496,620</b>	<b>\$ -</b>	<b>\$ 654,620</b>
<b>Total Expenditures</b>		<b>\$ 158,000</b>	<b>\$ 496,620</b>	<b>\$ -</b>	<b>\$ 654,620</b>
Revenues Over (Under) Expenditures		\$ -			\$ (9,459)
Estimated Beginning Fund Balance July 1		-			-
Estimated Ending Fund Balance June 30		\$ -			\$ (9,459)

**City of Manchester, Tennessee**  
**Sanitation Fund-260**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<b><u>Revenues</u></b>					
34131	Administrative Services	\$ 105,000			\$ 105,000
34412	Solid Waste Residential Collection	275,000			275,000
34415	Solid Waste Debris Pickup	20,000			20,000
34423	Solid Waste Surcharge-General	600,000			600,000
34440	Refuse Recycling Charges	30,000			30,000
	<b>Total Charges for Services</b>	<b>\$ 1,030,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,030,000</b>
<b><u>Other Revenue</u></b>					
36961	Oper Trans from General Fund	\$ 173,079			\$ 173,079
36999	Miscellaneous Revenue	3,000			3,000
	<b>Total Other Revenue</b>	<b>\$ 176,079</b>	<b>-</b>	<b>-</b>	<b>\$ 176,079</b>
	<b>Total Revenues</b>	<b>\$ 1,206,079</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,206,079</b>
<b><u>Personnel Expenses</u></b>					
43200-111	Regular Employee Salaries	\$ 285,000			\$ 285,000
43200-113	Salaries-Overtime	10,000			10,000
43200-141	OASI Employers Share	23,000			23,000
43200-142	Employee Health Insurance	60,000			60,000
43200-143	Retirement-ING	4,341			4,341
43200-143.001	Retirement-TCRS	12,227			12,227
43200-145	Employee Life Insurance	252			252
43200-146	Worker's Compensation	9,000			9,000
43200-147	Unemployment Insurance	500			500
	<b>Total Personnel Expenses</b>	<b>\$ 404,320</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 404,320</b>
<b><u>Contractual Services</u></b>					
43200-261	Repairs & Maint-Vehicles	\$ 25,000			\$ 25,000
43200-262	Repairs & Maint-Other Machinery	20,000			20,000
43200-293	Recycle Containers/Cardboard	12,000			12,000
43200-294	Brush Disposal	35,000			35,000
43200-295	Landfill Services	650,000			650,000
	<b>Total Contractual Services</b>	<b>\$ 742,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 742,000</b>
<b><u>Supplies</u></b>					
43200-312	Small Items of Equipment	\$ 10,000			\$ 10,000
43200-331	Gas, Oil, Diesel, Fuel, Grease	35,000			35,000
43200-334	Tires, Tubes, Etc	8,000			8,000
	<b>Total Supplies</b>	<b>\$ 53,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,000</b>
<b><u>Fixed Charges</u></b>					
43200-511	General Liability	\$ 2,500			\$ 2,500
	<b>Total Fixed Charges</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>

	<u>Transfers to Other Funds</u>			
50000-001	Transfer to Debt Service	\$	33,895	\$ 33,895
	<b>Total Transfers</b>	<b>\$</b>	<b>33,895</b>	<b>\$ 33,895</b>
	<b>Total Expenditures</b>	<b>\$</b>	<b>1,235,715</b>	<b>\$ 1,235,715</b>
	Revenues Over (Under) Expenditures	\$	(29,636)	\$ (29,636)
	Estimated Beginning Fund Balance July 1		31,636	31,636
	Estimated Ending Fund Balance June 30	\$	2,000	\$ 2,000

**City of Manchester, Tennessee**  
**Drug Fund-619**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Revenues</u>					
<u>Fines, Forfeits &amp; Penalty</u>					
35110	Court Fines and Costs	\$ 72,500			\$ 72,500
Total Fines, Forfeits & Penalty		\$ 72,500	\$ -	\$ -	\$ 72,500
<u>Other Revenue</u>					
36332	Sale of Equipment-Drug Fund	\$ 25,900			\$ 25,900
36340	Confiscations	50,000			50,000
36350	Insurance Recovery	-	4,072		4,072
36362	Sale of Vehicles-Drug Fund	20,000			20,000
36715	Cont/Don-Drug Fund	25,000			25,000
36735	Cont/Don-Individuals-Drug Fund	20,000			20,000
36940	Sale of Seized Vehicle Fees	17,000			17,000
36941	Sale of Vehicles-Confiscations	30,000			30,000
36942	Sale of Other Contraband	10,000			10,000
Total Other Revenue		\$ 197,900	\$ 4,072	\$ -	\$ 201,972
<b>Total Revenues</b>		<b>\$ 270,400</b>	<b>\$ 4,072</b>	<b>\$ -</b>	<b>\$ 274,472</b>
<u>Personnel Expenses</u>					
42129-113	Salaries-Overtime	\$ 15,000			\$ 15,000
42129-141	OASI Employers Share	1,200			1,200
42129-142	Employee Health Insurance	-	1,000		1,000
42129-143	Retirement-ING	750			750
42129-143.001	Retirement-TCRS	1,050			1,050
42129-145	Employee Life Insurance	-	50		50
42129-148	Education/Training	15,000			15,000
Total Personnel Expenses		\$ 33,000	\$ 1,050	\$ -	\$ 34,050
<u>Contractual Services</u>					
42129-213	Automobile Licenses & Titles	\$ 400			\$ 400
42129-241	Gov. Deals Expense	4,000			4,000
42129-255	Data Processing Support	45,000			45,000
42129-261	Repair & Maint-Vehicles	5,000			5,000
42129-269	Other Repair & Maint Services	1,000			1,000
42129-299	Misc Contractual Service	7,000			7,000
Total Contractual Services		\$ 62,400	\$ -	\$ -	\$ 62,400
<u>Supplies</u>					
42129-312	Small Items of Equipment	\$ 3,000			\$ 3,000
42129-326	Clothing and Uniforms	2,000			2,000
42129-329	Other Operating Supplies	40,000			40,000
42129-331	Gas, Oil, Diesel, Fuel, Grease	1,000			1,000
42129-332	Dog Equipment & Supplies	6,000			6,000
42129-333	Other Equipment Parts	14,000			14,000
Total Supplies		\$ 66,000	\$ -	\$ -	\$ 66,000

	<u>Capital Outlay</u>				
42129-942	General Purpose Mach & Equipment	\$	5,000		\$ 5,000
42129-943	Drug Vehicle		104,000		104,000
	Total Capital Outlay	\$	109,000	\$ -	\$ -
		\$	109,000	\$ -	\$ 109,000
	<b>Total Expenditures</b>	\$	<b>270,400</b>	\$ <b>1,050</b>	\$ <b>-</b>
		\$	<b>270,400</b>	\$ <b>1,050</b>	\$ <b>-</b>
	Revenues Over (Under) Expenditures	\$	-		\$ 3,022
	Estimated Beginning Fund Balance July 1		525,268		525,268
	Estimated Ending Fund Balance June 30	\$	525,268		\$ 528,290

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Revenues</u>					
<u>Intergovernmental</u>					
33700	Coffee County Industrial Park	17,400			17,400
	<b>Total Intergovernmental</b>	<b>\$ 17,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,400</b>
<u>Charges for Current Services</u>					
34461	Billing and Admin Fees/Sanitation	\$ 28,500			\$ 28,500
	<b>Total Charges for Current Services</b>	<b>\$ 28,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,500</b>
<u>Other Revenues</u>					
36101	Interest Earnings	\$ 16,000			\$ 16,000
36330	Sale of Equipment/Vehicles	3,000			3,000
36350	Insurance Recoveries	-			-
36950	Bad Debts Collections	1,000			1,000
36974	Booster Station Revenue	-			-
36975	Water Tower Revenue	-			-
36978	AT & T Rental Revenue	19,360			19,360
36999	Donated Infrastructure	250,000			250,000
	<b>Total Other Revenues</b>	<b>\$ 289,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 289,360</b>
<u>Water &amp; Sewer Revenue</u>					
37111	Inside Res/Metered Water Sales	\$ 846,000			\$ 846,000
37112	Inside Comm/Metered Water Sales	575,000			575,000
37113	Inside Ind/Metered Water Sales	175,000			175,000
37114	Outside Res/Metered Water Sales	775,000			775,000
37115	Outside Comm/Metered Water Sales	153,000			153,000
37116	Outside Ind/Metered Water Sales	372,000			372,000
37117	Unbilled Water	800			800
37121	Ready To Serve	10,000			10,000
37131	Sprinkler Syst/Fire Protection	60,500			60,500
37141	Sales to Hillsville	485,000			485,000
37191	Forfeited Discounts/Penalties	105,000			105,000
37193	Water Service Calls	53,000			53,000
37196	Water Tap Fees	50,000			50,000
37199	Miscellaneous-Water	32,000			32,000
37211	Sewer Chg/Inside Residential	1,000,000			1,000,000
37212	Sewer Chg/Inside Commercial	646,000			646,000
37213	Sewer Chg/Inside Industrial	285,000			285,000
37214	Sewer Chg/Outside Residential	7,300			7,300
37215	Sewer Chg/Outside Commercial	100,000			100,000
37216	Sewer Chg/Outside Industrial	450,000			450,000
37241	Hillsville Sewer-Unbilled	15,000			15,000
37295	Pretreatment Fees	57,000			57,000
37296	Sewer Tap Fees	10,000	6,000		16,000

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
**Statement of Proposed Operations**  
**July 1, 2018 To June 30, 2019**

**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget</b>			<b>Estimated</b>
		<b>2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>2018-2019</b>
	<b>Total Other Revenues</b>	<b>6,262,600</b>	<b>6,000</b>	<b>-</b>	<b>6,268,600</b>
	<b>Total Revenues</b>	<b>\$ 6,597,860</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 6,603,860</b>
	<b>Expenses</b>				
52113	<b>Purification</b>				
	<b>Contractual Services</b>				
241	Electric	\$ 78,000			\$ 78,000
245	Telephone and Telegraph	7,000			7,000
	<b>Total Contractual Services</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,000</b>
	<b>Supplies</b>				
353	Water Purchased for Resale	\$ 1,100,000			\$ 1,100,000
	<b>Total Supplies</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>
	<b>Fixed Charges</b>				
541	Provision for Depreciation	\$ 283,000			\$ 283,000
	<b>Total Fixed Charges</b>	<b>\$ 283,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 283,000</b>
	<b>Total Purification</b>	<b>\$ 1,468,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,468,000</b>
52115	<b>Shop and Maintenance</b>				
	<b>Personnel</b>				
111	Regular Employee Salaries	\$ 1,033,000			\$ 1,033,000
113	Salaries - Overtime	85,500			85,500
130	Accrued Benefits	30,000			30,000
141	OASI Employers Share	86,000			86,000
142	Health Insurance	193,000			193,000
143	Retirement - ING	21,000			21,000
143.001	Retirement - TCRS	44,000			44,000
144	Dental Insurance	-			0
145	Life Insurance	1,000			1,000
146	Worker's Compensation	26,500	12,650		39,150
147	Unemployment Insurance	1,500			1,500
148	Education/Training/Travel/ Lodging	6,500			6,500
149	Other Employee Benefits (HRA)	5,000			5,000
	<b>Total Personnel</b>	<b>\$ 1,533,000</b>	<b>\$ 12,650</b>	<b>\$ -</b>	<b>\$ 1,545,650</b>
	<b>Contractual Services</b>				
241	Electric	\$ 6,000			\$ 6,000
245	Telephone and Telegraph	2,300			2,300
249	Other Utility Services	250			250
254	Architectural/Engineering Services	6,000			6,000
259	Other Professional Services	18,000			18,000
261	Repair & Maintenance - Motor Vehicles	27,000			27,000
262	Repair & Maintenance - Other Machines	34,000			34,000
265	Repair & Maintenance - Grounds	2,500			2,500
266	Repair & Maintenance - Buildings	3,500			3,500

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
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**2018-2019 BUDGET AMENDMENT #1**

Account Number	Account Description	Budget			Estimated 2018-2019
		2018-2019	Increase	Decrease	
269.100	Repair & Maintenance - Water Lines	150,000			150,000
269.200	Repair & Maintenance - Sewer Lines	35,500			35,500
269.300	Radio Equipment Upgrades	35,000			35,000
	<b>Total Contractual Services</b>	<b>\$ 320,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,050</b>
	<u>Supplies</u>				
312	Small Items of Equipment	\$ 2,500			\$ 2,500
324	Household & Janitorial Supplies	1,000			1,000
326	Clothing and Uniforms	21,500			21,500
328	Educational Supplies	250			250
329	Other Operating Supplies	6,000			6,000
331	Gas, Oil, Diesel Fuel and Grease	35,500			35,500
	<b>Total Supplies</b>	<b>\$ 66,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,750</b>
	<u>Fixed Charges</u>				
511	General Liability Insurance	\$ 14,575			\$ 14,575
533	Machinery and Equipment Rental	2,500			2,500
541	Provision for Depreciation	37,000			37,000
564	State-Annual Maintenance	15,000			15,000
	<b>Total Fixed Charges</b>	<b>\$ 69,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,075</b>
	<u>Capital Outlay</u>				
943	Shop Vehicles	\$ 26,000			\$ 26,000
	<b>Total Capital Outlay</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>
	<b>Total Shop and Maintenance</b>	<b>\$ 2,014,875</b>	<b>\$ 12,650</b>	<b>\$ -</b>	<b>\$ 2,027,525</b>
52116	<u>Customer Accounts &amp; Collections</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 155,000			\$ 155,000
113	Salaries - Overtime	2,750			2,750
130	Accrued Benefits	2,500			2,500
141	OASI Employers Share	12,000			12,000
142	Employee Insurance	41,000			41,000
143	Retirement - ING	8,200			8,200
143.001	Retirement - TCRS	2,000			2,000
144	Dental Insurance	-			0
145	Death Benefit Plans	330			330
146	Workmen's Compensation	2,000			2,000
147	Unemployment Insurance	500			500
148	Education	1,700			1,700
	<b>Total Personnel</b>	<b>\$ 227,980</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,980</b>
	<u>Contractual Services</u>				
211	Postage	\$ 27,500			\$ 27,500
221	Printing, Duplicating, and Typing	6,000			6,000
231	Publication Legal Notices	1,000			1,000
235	Membership, Registration and Tuition	500			500

**City of Manchester, Tennessee**  
**Water and Sewer Fund**  
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**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
239	Dues and Subscriptions	-			0
245	Telephone and Telegraph	400			400
249	Other Utility Services	6,100			6,100
252	Legal Services	500			500
253	Accounting/Auditing Services	8,500			8,500
255	Data Processing Support	9,500			9,500
259	Other Professional Services	1,000			1,000
263	Repair & Maint - Furn/Building	1,000			1,000
267	Repair & Maint - Computer Equip	4,000			4,000
	<b>Total Contractual Services</b>	<b>\$ 66,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,000</b>
	<b>Supplies</b>				
311	Office Supplies	\$ 2,500			\$ 2,500
312	Small Items of Equipment	1,500			1,500
326	Clothing and Uniforms	-			0
331	Gas, Oil, Diesel Fuel and Grease	5,300			5,300
	<b>Total Supplies</b>	<b>\$ 9,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,300</b>
	<b>Fixed Charges</b>				
511	General Liability	\$ 2,000			\$ 2,000
512	Professional Liability/Surety Bond	300			300
521	Building Insurance	500			500
522	Vehicle Insurance	5,500			5,500
533	Machinery & Equip - Copier	500			500
541	Provision for Depreciation	8,000			8,000
567	Plans Review Fees	-			-
	<b>Total Fixed Charges</b>	<b>\$ 16,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,800</b>
	<b>Grants, Contributions and Other</b>				
741	Bad Debt Expense	\$ 7,900			\$ 7,900
	<b>Total Grants, Contributions and Other</b>	<b>\$ 7,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,900</b>
	<b>Capital Outlay</b>				
913	Land Rights and Easements	\$ 50	350		\$ 400
943	Water Vehicles	-			-
947	Office Machinery and Equipment	1,000			1,000
	<b>Total Capital Outlay</b>	<b>\$ 1,050</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ 1,400</b>
	<b>Total Customer Accounts and Collections</b>	<b>\$ 329,030</b>	<b>\$ 350</b>	<b>\$ -</b>	<b>\$ 329,380</b>
52213	<b>Sewer Treatment and Disposal</b>				
	<b>Personnel</b>				
111	Regular Employee Salaries	\$ 143,000			\$ 143,000
113	Salaries - Overtime	15,000			15,000
130	Accrued Benefits	1,500			1,500
141	OASI Employers Share	12,100			12,100
142	Health Insurance	27,500			27,500
143	Retirement - ING	7,650			7,650

**City of Manchester, Tennessee**  
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**2018-2019 BUDGET AMENDMENT #1**

Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
143.001	Retirement - TCRS	3,000			3,000
144	Dental Insurance	-			0
145	Life Insurance	200			200
146	Worker's Compensation	5,500			5,500
147	Unemployment Insurance	450			450
148	Education and Training	2,450			2,450
	<b>Total Personnel</b>	<b>\$ 218,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,350</b>
	<u>Contractual Services</u>				
239	Dues and Subscriptions	\$ -			\$ -
241	Electric	271,000			271,000
245	Telephone	1,000			1,000
262	Repair and Maint - Other Machinery	59,000			59,000
	<b>Total Contractual Services</b>	<b>\$ 331,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,000</b>
	<u>Supplies</u>				
312	Small Items of Equipment	\$ 1,000			\$ 1,000
322	Chemical, Lab and Medical Supplies	35,000			35,000
326	Clothing and Uniforms	-			-
329	Other Operating Supplies	-			0
331	Gas, Oil, Diesel Fuel and Grease	4,000			4,000
362	Waste Water Pretreatment	37,600			37,600
	<b>Total Supplies</b>	<b>\$ 77,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,600</b>
	<u>Fixed Charges</u>				
511	Sewer Liability	\$ 19,400			19,400
541	Provision for Depreciation	1,060,000			1,060,000
564	State-Annual Maintenance Fee	14,000			14,000
566	State Sanitary Survey Fees	8,500			8,500
	<b>Total Fixed Charges</b>	<b>\$ 1,101,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,101,900</b>
	<u>Capital Outlay</u>				
943	Sewer Vehicles	\$ -			\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Sewer Treatment and Disposal</b>	<b>\$ 1,728,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,728,850</b>
52218	<u>Mechanical Maintenance</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 43,750			\$ 43,750
113	Salaries - Overtime	6,000	2,000		8,000
130	Accrued Benefits	5,861			5,861
141	OASI Employers Share	4,500			4,500
142	Health Insurance	5,500			5,500
143	Retirement - ING	-			-
143.001	Retirement - TCRS	3,100			3,100
144	Dental Insurance	-			0
145	Life Insurance	50			50

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**2018-2019 BUDGET AMENDMENT #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
146	Workers Compensation	150			150
147	Unemployment Insurance	400			400
	<b>Total Personnel</b>	<b>\$ 69,311</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 71,311</b>
	<b>Contractual Services</b>				
322	Chemical, Lab & Med Supplies	\$ -			\$ -
326	Clothing and Uniforms	-			-
329	Other Operating Supplies	3,000			3,000
331	Gas, Oil, Diesel Fuel and Grease	1,500			1,500
	<b>Total Contractual Services</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500</b>
	<b>Total General Gov't &amp; Buildings</b>				
541	Provision for Depreciation	\$ 3,000			\$ 3,000
	<b>Total Fixed Charges</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>
	<b>Total Mechanical Maintenance</b>	<b>\$ 76,811</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 78,811</b>
49100	<b>Debt Service</b>				
630	Bond Interest	\$ 274,275			\$ 274,275
49501.691	Bank Service Charges	2,000			2,000
49200.650	WWTP - Base Loan Interest	107,753			107,753
49200.664	USDA-Loan Interest Water Tank	10,577			10,577
49200.665	USDA Loan Interest	35,901			35,901
	<b>Total Debt Service</b>	<b>\$ 430,506</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 430,506</b>
	<b>Total Expenses</b>	<b>\$ 6,048,072</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 6,063,072</b>
	<b>Revenues Over (Under) Expenses</b>	<b>\$ 549,788</b>			<b>\$ 540,788</b>
	<b>Estimated Beginning Net Assets July 1</b>	<b>23,811,003</b>			<b>23,811,003</b>
	<b>Estimated Ending Net Assets June 30</b>	<b>\$ 24,360,791</b>			<b>\$ 24,351,791</b>

**City of Manchester, Tennessee**  
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**2018-2019 Budget Amendment #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<u>Revenues and Other Sources</u>					
<u>Local Taxes</u>					
40110	Current Property Taxes	\$ 2,349,210			\$ 2,349,210
40120	Trustee's Collections-Prior Year	75,000			75,000
40125	TRUSTEE'S COLL-BANKRUPTCY	350			350
40130	Cir Clk/Master-Prior Year	31,000			31,000
40140	Interest & Penalty	25,000			25,000
40161	Payments in lieu of taxes-T.V.A.	150			150
40162	Payments-Utilities	2,200			2,200
40163	Payments in lieu of taxes - Other	700			700
40210	Local Option Sales Tax	1,600,600	129,729		1,730,329
40275	Mixed Drink Tax	2,000			2,000
40350	Telecommunications	600			600
	<b>Total Local Taxes</b>	<b>\$ 4,086,810</b>	<b>\$ 129,729</b>	<b>\$ -</b>	<b>\$ 4,216,539</b>
<u>Licenses and Permits</u>					
41110	Marriage Licenses	\$ 650			\$ 650
	<b>Total Licenses and Permits</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650</b>
<u>Charges for Current Services</u>					
43511	Tuition - Regular Day Students	\$ 22,000			\$ 22,000
43570	Receipts from Individual Schools				
43581	Community Services - E.S.P.	120,000			120,000
43583	TBI Criminal Background Fee				
	<b>Total Charges for Current Services</b>	<b>\$ 142,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,000</b>
<u>Other Local Revenues</u>					
44110	Interest Income	\$ 4,000			\$ 4,000
44120	Lease/Rentals				
44146	E-Rate Funding				
44170	Miscellaneous Refunds	20,000			20,000
44560	Damages Recovered from Individ.	500			500
44570	Cont. & Gifts	2,500			2,500
44990	Other Local Revenue-FEMA+B614		1,500		1,500
	<b>Total Other Local Revenues</b>	<b>\$ 27,000</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 28,500</b>
<u>State Education Funds</u>					
46511	Basic Education Program	\$ 7,452,000			\$ 7,452,000
46515	Early Childhood Ed. Program	277,456	865		278,321
46590	Other State Education Funds - CSH	81,000			81,000
46590	Other State Education Funds SAFE	7,530	7,590		15,120
46590	Other State Education Funds - FRC	59,223			59,223
46590	Other State Ed Funds-LEAPS	107,377			107,377
46590	Other State Ed Funds				

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**2018-2019 Budget Amendment #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
46595	Student Mgmt System				
46610	Regular Career Ladder	32,000			32,000
46612	Extended Contract - Career Ladder 21st Century Grant (CCLE & CCLM)	-			-
	<b>Total State Education Funds</b>	<b>\$ 8,016,586</b>	<b>\$ 8,455</b>	<b>\$ -</b>	<b>\$ 8,025,041</b>
	<b><u>Other State Revenues</u></b>				
46840	Alcoholic Beverage Tax	\$ 1,000			\$ 1,000
46990	Other State Rev.	-			-
	<b>Total Other State Revenues</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
	<b><u>Revenues and Other (Cont.)</u></b>				
	<b><u>Federal Government</u></b>				
47131	Vocational Basic Grant	\$ -	\$ -	\$ -	\$ -
47143	Special Ed. - Excess Cost Funds	11,000	-		11,000
47145	Special Ed.P/S-Excess Cost Funds				
47590	Other Federal thru the State		-	-	
47990	TAP Grant				
	<b>Total Federal Government</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,000</b>
	<b>Total Revenues</b>	<b>\$ 12,285,046</b>	<b>\$ 139,684</b>	<b>\$ -</b>	<b>\$ 12,292,636</b>
	<b><u>Other Sources</u></b>				
49700	Insurance Recovery	\$ -		\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-
49810	City General Fund Transfers	1,858,467			1,858,467
39000	Fund Balance		1,187		
	<b>Total Other Sources</b>	<b>\$ 1,858,467</b>			<b>\$ 1,858,467</b>
<b>14100</b>	<b>Total Revenues and Other Source</b>	<b>\$ 14,143,513</b>	<b>\$ 140,871</b>		<b>\$ 14,284,384</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 14,143,513</b>	<b>\$ 140,871</b>		<b>\$ 14,284,384</b>

**City of Manchester, Tennessee**  
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**2018-2019 Budget Amendment #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
	<u>Expenditures and Other Uses</u>				
71000	<u>Instructional Expenditures</u>				
71100	<u>Regular Instruction Program</u>				
116	Teachers	\$ 4,235,939			\$ 4,235,939
116	Teachers-Instructional Coaches	132,099			132,099
116	Teachers-AUGS				
116	Teachers-TAP				
116	Teachers-TAPS				
117	Career Ladder	15,000			15,000
128	Homebound Teachers	5,000			5,000
162	Clerical Personnel	106,775			106,775
163	Educational Assistants	180,000			180,000
189	Other Salaries & Wages	40,800			40,800
195	Certified Substitute Teachers	55,000			55,000
198	Non-Cert. Substitute Teachers	90,000			90,000
198	Non-Cert Sub-TAP				
201	Social Security	292,207			292,207
201	Social Security-Augn				
201	Social Security-Augs				
201	Social Security-TAP				
201	Social Security-TAPS				
204	State Retirement	486,915			486,915
204	State Retirement-AUGN				
204	State Retirement-AUGS				
204	State Retirement-TAP				
204	State Retirement-TAPS				
206	Life Insurance	3,880			3,880
206	Life Insurance-TAPS				
207	Medical Insurance	958,549			958,549
207	Medical Insurance-TAPS				
208	Dental Insurance	45,881			45,881
208	Dental Insurance-TAPS				
210	Unemployment Compensation	8,880			8,880
210	Unemployment-AUGN				
210	Unemployment-AUGS				
210	Unemployment Compensation TAP				
210	Unemployment-TAPS				
211	Local Retirement	10,000			10,000
212	Empl. Medicare Liability	68,366			68,366
212	Empl. Medicare Liability-AUGN				
212	Empl. Medicare Liability-AUGS				
212	Empl. Medicare Liability TAP				
212	Emp. Medicare/TAPS				
299	Other Fringe Benefits	46,500			46,500

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**General Purpose School Fund**  
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**2018-2019 Budget Amendment #1**

<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
299	Other Fringe Benefits TAPS				
336	Maintenance/repair of Equipment	1,500			1,500
350	Internet Connectivity	36,060			36,060
399	Other Contracted Services	60,000			60,000
429	Instructional Supplies	125,000			125,000
430	Electronic-Textbooks	40,000			40,000
449	Textbooks	40,000			40,000
471	Software	55,000			55,000
499	Other Supplies-Safe Schools	7,430	7,590		15,020
499	Other Supplies/Materials	4,000			4,000
599	Other Charges	500			500
722	Instructional Equipment	5,000			5,000
<b>Total Regular Instruction Progr</b>		<b>\$ 7,156,281</b>	<b>\$ 7,590</b>	<b>\$ -</b>	<b>\$ 7,163,871</b>
-					
71150	<u>Alternative Instruction Program</u>				
116	Teachers	\$ 26,248			\$ 26,248
201	Social Security	1,628			1,628
204	State Retirement	2,746			2,746
	Life Insurance	18			18
207	Medical Insurance	3,760			3,760
208	Dental Insurance	250			250
210	Unemployment Compensation	100			100
212	Employer Medicare	381			381
299	Other Fringe Benefits	300			300
<b>Total Alternative Instruction Pr</b>		<b>\$ 35,431</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,431</b>

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2018-2019 Budget Amendment #1

Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
71200	<u>Special Education Program</u>				
116	Teachers	\$ 641,783			\$ 671,783
117	Career Ladder Program	5,500			5,500
127	Career Ladder - Ext. Contracts				
163	Educational Assistants	203,758			203,758
171	Speech Pathologist	146,819			146,819
189	Other Salaries				
195	Certified Substitute Teachers	3,000			3,000
201	Social Security	62,054			62,054
204	State Retirement	99,364			99,364
206	Life Insurance	790			790
207	Medical Insurance	238,415			238,415
208	Dental Insurance	10,600			10,600
210	Unemployment Compensation	2,400			2,400
211	Local Retirement	7,000			7,000
212	Employer Medicare Liability	14,513			14,513
299	Other Fringe Benefits	8,500			8,500
399	Other Contracted Services				
429	Instructional Supplies	5,000			5,000
429	Instructional Supplies/Typicals				
449	Textbooks				
499	Other Supplies/Materials	11,000			11,000
599	Other Charges	3,000			3,000
725	Special Ed. Equipment				-
	<b>Total Special Education Program</b>	<b>\$ 1,463,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,493,496</b>
71300	<u>Vocational Education Program</u>				
355	Travel	\$ -	\$ -	\$ -	\$ -
730	Instructional Equipment	-	-	-	-
	<b>Total Vocational Education Program</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
71400	<u>Student Body Education Program</u>				
499	Other Supplies and Materials				\$ -
599	Other Charges	2,000			2,000
	<b>Total Student Body Education Program</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>
	<b>Total Instructional Expenditures</b>	<b>\$ 8,657,208</b>	<b>\$ 7,590</b>	<b>\$ -</b>	<b>\$ 8,694,798</b>

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Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
72000	<u>Support Services</u>				
72110	<u>Attendance</u>				
105	Supervisor/Director	\$ 77,082			\$ 77,082
117	Career Ladder	\$ 1,000			\$ 1,000
162	Clerical Personnel				
201	Social Security	4,842			4,842
204	State Retirement	9,408			9,408
206	Life Insurance	36			36
207	Medical Insurance	10,127			10,127
208	Dental Insurance	390			390
210	Unemployment Compensation	90			90
212	Employer Medicare Liability	1,133			1,133
299	Other Fringe Benefits	500			500
336	Maintenance/repair of Equipment				
355	Travel	3,500			3,500
399	Contracted Services	8,000			8,000
499	Other Supplies/Materials	1,500			1,500
524	In-service Staff Dev.	1,650			1,650
599	Other Charges				
701	Equipment for Administration	1,500			1,500
	<b>Total Attendance</b>	<b>\$ 120,758</b>		<b>\$ -</b>	<b>\$ 120,758</b>
72120	<u>Health Services</u>				
105	Supervisor/Director-CSH	\$ 47,524			\$ 47,524
131	Medical Personnel	\$ 123,804			\$ 123,804
131	Medical Personnel CSH	7,951			7,951
201	Social Security	8,169			8,169
201	Social Security CSH	2,950			2,950
204	State Retirement	11,900			11,900
204	State Retirement CSH	2,600			2,600
206	Life Insurance	108			108
206	Life Insurance CSH	36			36
207	Medical Insurance	21,486			21,486
207	Medical Insurance CSH	13,633			13,633
208	Dental Insurance	1,534			1,534
208	Dental Insurance CSH	508			508
210	Unemployment	400			400
210	Unemployment CSH	108			108
211	Local Retirement	3,690			3,690
212	Employer Medicare	1,911			1,911
212	Employer Medicare CSH	690			690
299	Fringe Benefits/CSH				
355	Travel/CSH	3,000			3,000
399	Other Contracted Svcs. - CSH (Dietician)				
499	Other Supplies/CSH	1,000			1,000

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499	Other Supplies & Materials	2,500			2,500
524	In-service Staff Dev.-CSH	1,000			1,000
524	In-service Staff Dev.	1,500			1,500
599	Other Charges				
	<b>Total Health Services</b>	<b>\$ 258,002</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 258,002</b>
<b>72130</b>	<b><u>Other Student Support</u></b>				
117	Career Ladder Program	\$ 1,000			\$ 1,000
123	Guidance Personnel	155,000			155,000
127	Extended Career Ladder Pupil Personnel				
201	Social Security	9,672			9,672
204	State Retirement	16,318			16,318
206	Life Insurance	108			108
207	Medical Insurance	33,000			33,000
208	Dental Insurance	1,300			1,300
210	Unemployment Compensation	250			250
212	Employer Medicare Liability	2,262			2,262
299	Other Fringe Benefits	1,500			1,500
309	Contracts with Gov't Agency	126,820			126,820
322	Evaluation and Testing	1,200			1,200
355	Travel	250			250
499	Other Supplies & Materials	500			500
599	Other Charges				-
	<b>Total Other Student Support</b>	<b>\$ 349,180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 349,180</b>
<b>72210</b>	<b><u>Regular Instruction Program</u></b>				
105	Supervisor/Director	\$ 75,000			\$ 75,000
117	Career Ladder Program	1,000			1,000
129	Librarians	170,065			170,065
189	Other Salaries & Wages				
138	Inst. Computer Personnel				
201	Social Security	15,566			15,566
204	State Retirement	26,261			26,261
206	Life Insurance	150			150
207	Medical Insurance	35,000			35,000
207	Medical Insurance Retirees	90,000			90,000
208	Dental Insurance	1,900			1,900
210	Unemployment Compensation	700			700
212	Employer Medicare Liability	3,640			3,640
299	Other Fringe Benefits	2,000			2,000
336	Maintenance/repair of Equipment				
355	Travel	2,500			2,500
355	Travel/SAFE	100			100

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
355	Travel - TAP				
399	Other Contracted Services				
432	Library Books/Media	9,000			9,000
499	Other Supplies & Materials	1,000			1,000
524	In-service/Staff Development	12,500			12,500
524	In-service/Staff Development-TAP				
524	In-service/Staff Development-SAFES				
599	Other Charges				
790	Other Equipment				
<b>Total Regular Instruction Progr</b>		<b>\$ 446,382</b>			<b>\$ 446,382</b>
72250 Technology					
105	Director of Technology	74,672			74,672
189	Other Salaries/Wages	74,885			74,885
201	Social Security	9,273			9,273
204	State Retirement	14,551			14,551
206	Life Insurance	108			108
207	Medical Insurance	25,702			25,702
208	Dental Insurance	1,523			1,523
210	Unemployment	400			400
212	Employer Medicare	2,169			2,169
299	Other Fringe Benefits	500			500
307	Communication	6,000			6,000
336	Main/Repair Tech Equipment	60,000			60,000
336	Maint/Repair Tech Equip/DPP	8,500			8,500
355	Travel	2,700			2,700
355	Travel/Safe Schools				
399	Other Contracted Services/DPP	7,000			7,000
399	Other Contracted Services	4,000			4,000
451	Uniforms	600			600
470	Wiring	3,000			3,000
471	Software				
499	Other Supplies	15,000			15,000
499	Other Supplies/Safe Schools	700			700
524	Inservice Staff Dev	4,200			4,200
722	Equipment/DPP	77,000			77,000
722	Equipment-Technology	75,000			75,000
<b>Total Technology</b>		<b>467,483</b>	<b>\$ -</b>		<b>467,483</b>

72220 Special Education Program

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
105	Supervisor/Director	\$ 65,000			\$ 65,000
117	Career Ladder Program	2,000			2,000
124	Psychological Personnel	56,000			56,000
135	Assessment Personnel				
162	Clerical Personnel	35,000			35,000
201	Social Security	9,796			9,796
204	State Retirement	16,527			16,527
206	Life Insurance	125			125
207	Medical Insurance	27,065			27,065
208	Dental Insurance	1,400			1,400
210	Unemployment Compensation	300			300
211	Local Retirement	1,675			1,675
212	Employer Medicare Liability	2,291			2,291
299	Other Fringe Benefits	1,500			1,500
307	Communication				
336	Maintenance/repair of Equipment				
355	Travel	400			400
399	Other Contracted Services	2,500			2,500
499	Other Supplies & Materials	69,000			69,000
524	In-service/Staff Development	500			500
599	Other Charges	4,000			4,000
	Special Ed. Equipment	11,000			11,000
<b>Total Special Education Program</b>		<b>\$ 306,079</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 306,079</b>

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Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
72230	<u>Vocational Education</u>				
355	Travel	\$ -	\$ -	\$ -	\$ -
	<b>Total Vocational Education</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
72310	<u>Board of Education</u>				
118	Secretary to Board	\$ 1,500			\$ 1,500
201	Social Security	93			93
206	Life Insurance				
207	Medical Insurance				
208	Dental Insurance				
	Unemployment Compensation	6			6
211	Local Retirement	90			90
212	Employer Medicare Liability	25			25
302	Advertising				
305	Audit Services	16,000			16,000
320	Dues and Membership	8,500			8,500
321	Engineering Services				
331	Legal Services	25,000			25,000
332	Legal Notices, Recording Fees				
349	Printing, Stationery and Forms				
351	Bd of Ed Rental Payments				
355	Travel	15,000			15,000
399	Other Contracted Svcs.-TSBA Bd. Policy				
451	Uniforms	300			300
506	Liability Insurance	15,000			15,000
508	Premiums on Surety Bonds	775			775
510	Trustee's Commission	75,000			75,000
513	Worker's Compensation	85,000			85,000
524	In-service Staff Development	10,000			10,000
533	Criminal Investigation Fees	300			300
534	Refund to Applicants-Investigation	300			300
599	Other Charges	7,000			7,000
	<b>Total Board of Education</b>	<b>\$ 259,889</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,889</b>

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<b>Account Number</b>	<b>Account Description</b>	<b>Budget 2018-2019</b>	<b>Increase</b>	<b>Decrease</b>	<b>Estimated 2018-2019</b>
<b>72320</b>	<b><u>Office of the Superintendent</u></b>				
101	Director of Schools	\$ 114,400			\$ 114,400
117	Career Ladder Program	1,000			1,000
161	Secretary	53,888			53,888
201	Social Security	10,496			10,496
204	State Retirement	15,304			15,304
206	Life Insurance	72			72
207	Medical Insurance	15,249			15,249
208	Dental Insurance	1,002			1,002
210	Unemployment Compensation	300			300
211	Local Retirement	4,000			4,000
212	Employer Medicare Liability	2,455			2,455
299	Other Fringe Benefits	500			500
307	Communication	15,000			15,000
320	Dues and Membership	5,000			5,000
336	Maintenance/Repairs to Equipment				
348	Postal Charges	4,000			4,000
349	Printing, Stationery and Forms				
355	Travel	10,000			10,000
399	Other Contracted Services				
435	Office Supplies Periodicals	2,000			2,000
524	In-service Staff Development				
599	Other Charges	3,000			3,000
701	Administration Equipment				-
	<b>Total Office of Superintendent</b>	<b>\$ 257,666</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 257,666</b>
<b>72410</b>	<b><u>Office of the Principal</u></b>				
104	Principals	222,645			\$ 222,645
104	Principals-TAP Performance				
117	Career Ladder Program	4,000			4,000
127	Extended Career Ladder				
139	Assistant Principal	192,027			192,027
139	Assistant Principal-TAP Performance				
161	Secretaries	111,365			111,365
201	Social Security	32,870			32,870
201	Social Security-TAP				
204	State Retirement	46,755			46,755
204	State Retirement-TAP				
206	Life Insurance	350			350
207	Medical Insurance	90,000			90,000
208	Dental Insurance	4,500			4,500
210	Unemployment Compensation	800			800
211	Local Retirement	5,800			5,800

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Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
212	Employer Medicare Liability	7,690			7,690
212	Employer Medicare Liability-TAP				
299	Other Fringe Benefits	3,200			3,200
307	Communication				
317	Data Processing Services				
348	Postal Charges				
355	Travel	2,500			2,500
399	Other Contracted Services	500			500
435	Office Supplies	1,200			1,200
499	Other Supplies & Materials				
524	In-service/Staff Development	1,200			1,200
599	Other Charges				
701	Administration Equipment				
	<b>Total Office of the Principal</b>	<b>\$ 727,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 727,402</b>
72510	<u>Fiscal Services</u>				
119	Accountants/Bookkeepers	\$ 62,155			\$ 62,155
122	Purchasing Personnel				
189	Other Salaries	112,674			112,674
201	Social Security	10,840			10,840
204	State Retirement	15,735			15,735
206	Life Insurance	108			108
207	Medical Insurance	31,000			31,000
208	Dental Insurance	1,671			1,671
210	Unemployment Compensation	300			300
211	Local Retirement				
212	Employer Medicare Liability	2,535			2,535
299	Other Fringe Benefits				
317	Data Processing Services				
320	Dues and Membership				
336	Maintenance/repair of Equipment				
355	Travel	3,300			3,300
399	Other Contracted Services	22,345			22,345
411	Data Processing Supplies				
499	Other Materials & Supplies	3,000			3,000
524	In-service/Staff Development	5,000			5,000
599	Other Charges				
701	Administration Equipment	2,000			2,000
	<b>Total Fiscal Services</b>	<b>\$ 272,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 272,663</b>

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Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
72610	<u>Operation of Plant</u>				
166	Custodial Personnel	\$ 268,191			\$ 268,191
201	Social Security	16,628			16,628
204	State Retirement	14,026			14,026
206	Life Insurance	300			300
207	Medical Insurance	55,000			55,000
208	Dental Insurance	3,450			3,450
210	Unemployment Compensation	1,100			1,100
211	Local Retirement	6,000			6,000
212	Employer Medicare	3,889			3,889
329	Laundry Service/Uniforms	11,000			11,000
336	Maintenance/repair of Equipment	500			500
359	Disposal Fee	26,000			26,000
399	Contracted Services				
410	Custodial Supplies	35,000			35,000
415	Electricity	335,000			335,000
434	Natural Gas	30,000			30,000
451	Uniforms	2,000			2,000
454	Water/Sewer	30,000			30,000
499	Other Supplies and Materials	550			550
501	Boiler Insurance	3,000			3,000
502	Building and Contents Insurance	42,000			42,000
599	Other Charges - Crossing Guard	21,500			21,500
720	Plant Operation Equipment	9,000			9,000
	<b>Total Operation of Plant</b>	<b>\$ 914,134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 914,134</b>
72620	<u>Maintenance of Plant</u>				
167	Maintenance Personnel	\$ 196,932			\$ 196,932
201	Social Security	12,210			12,210
204	State Retirement	10,300			10,300
206	Life Insurance	131			131
207	Medical Insurance	41,000			41,000
208	Dental Insurance	2,100			2,100
210	Unemployment Compensation	700			700
212	Employer Medicare Liability	2,856			2,856
307	Communication	1,500			1,500
335	Maintenance & Repairs/Buildings	95,000			95,000
336	Maintenance/HVAC	55,000			55,000
336	Maintenance & Repairs/ Equip	15,000			15,000
338	Maintenance & Repairs/Vehicles	4,000			4,000
355	Travel	1,000			1,000
399	Other Contracted Services	10,900			10,900
425	Gasoline	3,000			3,000
426	Construction Materials	6,000			6,000

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Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
451	Uniforms	1,200			1,200
499	Other Supplies and Materials	6,000			6,000
511	Vehicle Insurance	2,750			2,750
524	In-service Staff Development	300			300
599	Other Charges	1,000			1,000
717	Maintenance Equipment	5,000			5,000
717	SAFES Equipment				
	<b>Total Maintenance of Plant</b>	<b>\$ 473,879</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473,879</b>
<b>72710</b>	<b>Transportation</b>				
105	Supervisor	\$ 5,000			\$ 5,000
146	Bus Drivers	\$ 8,100			\$ 8,100
201	Social Security	813			813
204	State Retirement	917			917
207	Health Ins.				
210	Unemployment Compensation	40			40
212	Employer Medicare Liability	190			190
338	Maintenance/repair of Vehicles	7,000			7,000
399	Other Contracted Services	1,000			1,000
412	Diesel Fuel	7,500			7,500
511	Vehicle Insurance	10,000			10,000
599	Other Charges	500			500
	<b>Total Transportation</b>	<b>\$ 36,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,060</b>
<b>73300</b>	<b>Community Services</b>				
105	Suptervisor/LEAPS	\$ 7,700			\$ 7,700
116	Teachers	\$ 62,500			\$ 62,500
163	Aides	\$ 17,800			\$ 17,800
169	Part Time/ESP	\$ 94,000			\$ 94,000
169	Part Time/LEAPS				
189	Other Salaries/FRC	34,388			34,388
189	Other Salaries/FRC2				
201	Social Security/ESP	5,828			5,828
201	Social Security/FRC	2,129			2,129
201	Social Security/FRC2				
201	Social Security/LEAPS	5,357			5,357
204	Retirement/LEAPS	7,811			7,811
206	Life Insurance/ESP	20			20
206	Life Insurance/FRC	25			25
207	Medical Insurance/ESP	5,400			5,400
207	Medical Insurance/FRC	4,300			4,300
207	FRC2 Medical Insurance				
208	Dental Insurance/ESP	310			310
208	Dental Insurance/FRC	315			315

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210	Unemployment Comp/ESP	500			500
210	Unemployment Comp/FRC	216			216
210	Unemployment Comp/FRC2				
210	Unemployment Comp/LEAPS	1,036			1,036
211	Local Retirement/ESP	1,405			1,405
211	Local Retirement/FRC	1,214			1,214
212	Employer Medicare/ESP	1,363			1,363
212	Employer Medicare/FRC	498			498
212	Employer Medicare/FRC2				
212	Employer Medicare/LEAPS	1,253			1,253
299	Fringe Benefits	216			216
307	Communication/ESP				
307	FRC Communications				
307	FRC2 Communications				
336	ESP Maintenance of Equipment				
348	Postal Charges/FRC				
355	Travel/ESP	250			250
355	Travel/FRC	1,200			1,200
355	Travel/LEAPS	100			100
399	ESP Other Contracted Services				
422	Food Supplies/ESP	2,750			2,750
422	Food Supplies/LEAPS				
429	Instructional Supplies/LEAPS	3,570			3,570
499	Other Supplies/ESP	5,000			5,000
499	Other Supplies/FRC	14,347			14,347
499	Other Supplies/FRC2	4,500			4,500
499	Other Supplies/CFG		1,187		
524	ESP In-service				
524	Inservice/FRC	375			375
524	Inservice/LEAPS	250			250
599	Other charges/FEMA		1,500		
599	Other Charges/ESP	3,174			3,174
790	ESP Other Equipment				
790	FRC Other Equipment				
	<b>Total Community Services</b>	<b>\$ 291,100</b>	<b>2,687</b>	<b>\$ -</b>	<b>\$ 292,787</b>

73400 Early Childhood Education

116	Teachers	\$ 153,418	\$ 7,414		\$ 153,418
163	Ed. Assistants	54,465		2,265	54,465
201	Soc. Security	12,889	109		12,889
204	State Retirement	19,860		1,616	19,860
206	Life Insurance	216	24		216
207	Medical Ins.	38,800		7,678	38,800

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Account Number	Account Description	Budget 2018-2019	Increase	Decrease	Estimated 2018-2019
208	Dental Ins.	2,502		102	2,502
210	Unemp. Comp.	400	248		400
212	Employer Medicare	3,014	76		3,014
299	Other Fringe Benefits	1,500			1,500
355	Travel				
429	Instructional Supplies		3,000		
599	Other Charges		1,655		
<b>Total Early Childhood Education</b>		<b>\$ 287,064</b>	<b>\$ 12,526</b>	<b>\$ 11,661</b>	<b>\$ 287,064</b>
76100	<u>Regular Capital Outlay</u>				
707	Building Improvements	\$ 18,564			\$ 18,564
	Consultants	-	129,729		129,729
<b>Total Regular Capital Outlay</b>		<b>\$ 18,564</b>	<b>\$ 129,729</b>	<b>\$ -</b>	<b>\$ 148,293</b>
<b>Total Expenditures</b>					
<u>Other Uses</u>					
99110-590	Transfer to Cafeteria Funds	\$ -			\$ -
<b>Total Other Uses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures and Other Uses</b>		<b>\$ 14,143,513</b>	<b>\$ 152,532</b>	<b>\$ 152,532</b>	<b>\$ 14,143,513</b>
<b>Revenues and Other Sources Over (Under)</b>					
<b>Expenditures and Other Uses</b>					
Estimated Beginning Fund Balance J		4,161,628	152,532	152,532	4,161,628
Estimated Ending Fund Balance Jun		\$ 4,161,628	\$ 152,532	\$ 152,532	\$ 4,161,628