

**CITY OF MANCHESTER  
BOARD OF MAYOR AND ALDERMAN  
SPECIAL CALL BOARD MEETING AGENDA  
City Hall Board Room  
May 18<sup>th</sup>, 2023, @ 5:30 P.M.**

Pursuant to a call by Mayor Marilyn Howard, there will be a Special Called Board of Mayor and Alderman Board Meeting on Thursday, May 18<sup>th</sup>, 2023, at 5:30 p.m. for the following Resolutions and Ordinances:

**Call to Order:**

**Ordinances:**

- a. 1<sup>st</sup> reading of an ordinance amending the Budget Ordinance for Fiscal Year 2022-23, Ordinance No. 1654; (4<sup>th</sup> amendment) sponsored by Alderman Hobbs.
  
- b. 1<sup>st</sup> reading of an ordinance of the City of Manchester, Tennessee, adopting a budget for the fiscal year July 1, 2023 through June 30, 2024; sponsored by Alderman Hobbs.

**Adjournment:**

ORDINANCE NO. \_\_\_\_\_  
AN ORDINANCE AMENDING THE BUDGET ORDINANCE  
FOR FISCAL YEAR 2022-23, ORDINANCE NO. 1654

Be it ordained by the Board of Mayor and Aldermen of the City of Manchester, Tennessee, that the Budget Ordinance for Fiscal Year 2022-2023, Ordinance No. 1654, be amended as follows:

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

<b>Appropriation</b>	<b>Original</b>	<b>New</b>
<u>Recreation</u>		
Center	3,072,231	3,112,179
Park	524,733	479,558

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, 2023.

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 \_\_\_\_\_.

Passed 2nd Reading \_\_\_\_\_.

\_\_\_\_\_  
Marilyn Howard, Mayor

Attest:

\_\_\_\_\_  
Lisa Myers, Finance Director

City of Manchester, Tennessee  
 Recreation Fund 122  
 Statement of Proposed Operations  
 July 1, 2022 To June 30, 2023

2022-2023 BUDGET AMENDMENT #:

Account Number	Account Description	2022-2023 Requested Budget	Increase	Decrease	2022-2023 Requested Budget
<u>Revenues and Other Sources</u>					
<u>Local Taxes</u>					
31920	Room Occupancy Tax	\$ 250,000		\$ -	\$ 250,000
	Total Local Taxes	\$ 250,000	\$ -	\$ -	\$ 250,000
<u>Intergovernmental</u>					
33485	Arts Bldg Comm Grant Revenue	\$ -		\$ -	\$ -
33486	TN Arts Commission	-		-	-
33487	State CARES ACT-COVID19 Reimb	-		-	-
33494	Comm Foundation Grant	-		-	-
33498	LPRF Grant (Soccer Complex)	-		-	-
33499	LPRF Grant (Soccer Complex)-Park Partners	-		-	-
33500	LPRF Grant (Soccer Complex)-InKind	-		-	-
33501	Diabetes Grant B	-		-	-
33502	Diabetes Grant A	-		-	-
33504	Tennis Court Grant	-		-	-
33505	Diabetes Bike Grant	-		-	-
33506	Soccer Complex Electric Grant	-		-	-
33507	Commit to Health Grant	-		-	-
33508	Dog Park Dash Grant	-		-	-
33509	Forestry Grant	-		-	-
33510	TAP Greenway Grant	-		-	-
33511	Built Environment Grant	-		-	-
33512	State Grant-COVID19	-		-	-
33513	NRPA Grant	-		-	-
33514	TDOH Basketball Court Grant	16,500		-	16,500
33515	TDEC/LPRF Ballfield Light Grant	-		-	-
	Total Intergovernmental	\$ 16,500	\$ -	\$ -	\$ 16,500
<u>Charges for Current Services</u>					
34722	Swim Team Charges	\$ -		\$ -	\$ -
34723	Swimming Lesson Charges	35,000		-	35,000
34724	Pool Rental	36,000		-	36,000
34742	Activity Fees	25,000		-	25,000
34743	Day Camp Charges	50,000		-	50,000
34744	Fireworks	-		-	-
34745	Park and Recreation Concessions	50,000		-	50,000
34746	ADA Wright Center - Rental	8,000		-	8,000
34747	Shelter Rentals	3,000		-	3,000
34770	Membership and Dues- 6 Month Passes	20,000		-	20,000
34771	Membership and Dues - Yearly Passes	500,000		-	500,000
34772	Membership and Dues - Monthly Passes	15,000		-	15,000
34773	Membership and Dues - Daily Passes	140,000		-	140,000
34774	Recreation Complex Concessions	75,000		-	75,000
34777	Athletic League	20,000		-	20,000
34779	Silver and Fit	15,000		-	15,000
34780	Tivity Health	4,500		-	4,500
34781	Sponsorships	9,000		-	9,000
34782	Christmas Parade Sponsorships	4,200		-	4,200
34783	Renew Active	2,100		-	2,100
34792	Meeting Room Rental	12,000		-	12,000
34795	Food Booth/Space Rentals	500		-	500
	Total Charges for Current Services	\$ 1,024,300	\$ -	\$ -	\$ 1,024,300
<u>Other Revenues</u>					
36330	Sale of Equipment	\$ -		\$ -	\$ -
36350	Insurance Recovery	-		-	-
36716	Donation from Schools	-		-	-
36731	Donation from Tourism	-		-	-
36999	Miscellaneous Revenues	10,000		-	10,000
	Total Other Revenues	\$ 10,000	\$ -	\$ -	\$ 10,000
	Total Revenues	\$ 1,300,800	\$ -	\$ -	\$ 1,300,800
<u>Other Sources</u>					

City of Manchester, Tennessee  
 Recreation Fund 122  
 Statement of Proposed Operations  
 July 1, 2022 To June 30, 2023

2022-2023 BUDGET AMENDMENT #4

Account Number	Account Description	2022-2023 Requested			2022-2023 Requested		
		Budget	Increase	Decrease	Budget		
39110	Transfer from General Fund	\$ 2,036,450			- \$		2,036,450
	Total Other Sources	\$ 2,036,450	\$ -	\$ -			\$ 2,036,450
	Total Revenue and Other Sources	\$ 3,337,250	\$ -	\$ -			\$ 3,337,250
44410	<u>Recreation Administration</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 180,600		\$ -			\$ 180,600
113	Salaries-Overtime	525		-			525
141	OASI Employers Share	13,856		-			13,856
142	Employee Health Insurance	31,000		-			31,000
143	Retirement - ING	3,113		-			3,113
143.001	Retirement - TCRS	10,179		-			10,179
145	Employee Life Insurance	125		-			125
147	Unemployment Insurance	300		-			300
148	Education/Training/Travel/ Lodging	2,800		-			2,800
	Total Personnel	\$ 242,498	\$ -	\$ -			\$ 242,498
	<u>Contractual Services</u>						
211	Postage	\$ 500		\$ -			\$ 500
221	Printing, Duplicating and Typing	2,500		-			2,500
231	Publication Formal/Legal Notices	3,000		-			3,000
239	Dues and Subscription	2,700		-			2,700
240	Bank, Credit Card, Fines, & Fees	500		-			500
	Total Contractual Services	\$ 9,200	\$ -	\$ -			\$ 9,200
	<u>Supplies</u>						
311	Office Supplies and Materials	\$ 2,000		\$ -			\$ 2,000
319	Office Stationary and Forms	-		-			-
326	Clothing and Uniforms	-		-			-
	Total Supplies	\$ 2,000	\$ -	\$ -			\$ 2,000
	<u>Fixed Charges</u>						
533	Machinery & Equipment	\$ 3,342		\$ -			\$ 3,342
	Total Fixed Charges	\$ 3,342	\$ -	\$ -			\$ 3,342
	<u>Capital Outlay</u>						
947	Office Machinery and Equipment	\$ -		\$ -			\$ -
999	Add to Capital Assets	-		-			-
	Total Capital Outlay	\$ -	\$ -	\$ -			\$ -
	Total Recreation Administration	\$ 257,040	\$ -	\$ -			\$ 257,040
44420	<u>Recreation Center</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 287,500		\$ -			\$ 287,500
113	Salaries - Overtime	5,250	2,000				7,250
121	Wages - Part-Time	285,403	35,000				320,403
141	OASI Employers Share	44,229	2,831				47,059
142	Employee Health Insurance	45,000		-			45,000
143.001	Retirement - TCRS	17,155	117				17,272
145	Employee Life Insurance	245		-			245
146	Worker's Compensation	15,000		-			15,000
147	Unemployment Insurance	1,500		-			1,500
148	Education/Training/Travel/ Lodging	3,000		-			3,000
	Total Personnel	\$ 704,282	\$ 39,948	\$ -			\$ 744,230
	<u>Contractual Services</u>						
216	Radio and Cable Services	\$ 1,500		\$ -			\$ 1,500
241	Electric	310,000		-			310,000
242	Water	28,000		-			28,000
244	Gas	105,000		-			105,000
245	Telephone	5,500		-			5,500
255	Data Processing Support	13,000		-			13,000
258	Christmas Parade Expense	3,306		-			3,306

**City of Manchester, Tennessee**  
**Recreation Fund 122**  
**Statement of Proposed Operations**  
**July 1, 2022 To June 30, 2023**

**2022-2023 BUDGET AMENDMENT #4**

Account Number	Account Description	2022-2023			2022-2023
		Requested Budget	Increase	Decrease	Requested Budget
261	Repairs and Maint - Vehicles	2,000		-	2,000
262	Repairs and Maint - Other Machinery	96,000		-	96,000
263	Repairs and Maint - Office Equip	4,000		-	4,000
265	Repairs and Maint - Grounds	70,000		-	70,000
266	Repairs and Maint - Buildings	200,000		-	200,000
270	Contracted Recreational Services	3,160		-	3,160
	<b>Total Contractual Services</b>	<b>\$ 841,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 841,466</b>
	<b>Supplies</b>				
312	Small Items of Equipment-Wellness	\$ 1,500		\$ -	\$ 1,500
312.003	Small Items of Equipment-Tools	2,500.00		-	2,500
322	Chemical, Lab and Medical Supplies	-		-	-
322.001	Pool Chemicals	26,000		-	26,000
322.002	Lab Supplies- Co2	7,500		-	7,500
322.003	First Aid Supplies	2,000		-	2,000
323	Food	65,000		-	65,000
323.002	Program Meals	2,100		-	2,100
324	Household and Janitorial Supplies	19,500		-	19,500
325	Recreation Supplies/Program Expenses	11,840		-	11,840
326	Clothing and Uniforms	3,500		-	3,500
329.001	Diabetes Grant B Expense	-		-	-
329.002	Diabetes Grant A Expense	136,373		-	136,373
329.003	Diabetes Grant A-Inkind Expense	-		-	-
330	Community Foundation Grant Expense	-		-	-
331	Gas, Oil, Diesel Fuel and Grease	500		-	500
	<b>Total Supplies</b>	<b>\$ 278,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 278,313</b>
	<b>Fixed Charges</b>				
511	General Liability	\$ 27,000		\$ -	\$ 27,000
512	IT Hardware Purchase-State Grant	-		-	-
533	Machinery and Equipment - Copier	4,500		-	4,500
533.001	Machinery and Equipment - Rental	2,500		-	2,500
	<b>Total Fixed Charges</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>
	<b>Capital Outlay</b>				
948	Bonnaroo Grant-Movie Screen	\$ -		\$ -	\$ -
949	NRPA Grant Expense-Digital	-		-	-
951	Rec Center Roof	1,091,170		-	1,091,170
952	Weight Room Floor	63,000		-	63,000
960	Transfer to Debt Service	35,000		-	35,000
960.002	Transfer to Debt Service-Leave	25,000		-	25,000
	<b>Total Capital Outlay</b>	<b>\$ 1,214,170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,214,170</b>
	<b>Total Recreation Center</b>	<b>\$ 3,072,231</b>	<b>\$ 39,948</b>	<b>\$ -</b>	<b>\$ 3,112,179</b>
44720	<b>Park Area</b>				
	<b>Personnel</b>				
111	Regular Employee Salaries	\$ 136,500		\$ 29,200	\$ 107,300
113	Salaries - Overtime	4,200		-	4,200
121	Wages - Part-Time	40,000		12,800	27,200
141	OASI Employers Share	13,661		3,175	10,486
142	Employee Health Insurance	31,500		-	31,500
143.001	Retirement-TCRS	8,402		-	8,402
145	Employee Life Insurance	125		-	125
146	Worker's Compensation Insurance	10,000		-	10,000
147	Unemployment Insurance	750		-	750
	<b>Total Personnel</b>	<b>\$ 245,138</b>	<b>\$ -</b>	<b>\$ 45,175</b>	<b>\$ 199,963</b>
	<b>Contractual Services</b>				
231	Publication and Legal Notices	\$ 1,000		\$ -	\$ 1,000
241	Electric	30,000		-	30,000
242	Water	16,000		-	16,000
244	Gas	4,000		-	4,000
245	Telephone	1,000		-	1,000
259	Other Professional Services - Fireworks	17,000		-	17,000
261	Repair and Maintenance - Motor Vehicles	5,000		-	5,000

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2022 To June 30, 2023

2022-2023 BUDGET AMENDMENT #4

Account Number	Account Description	2022-2023 Requested			2022-2023 Requested
		Budget	Increase	Decrease	Budget
262	Repair and Maintenance - Other Machinery	7,000		-	7,000
265	Repair and Maintenance - Grounds	43,000		-	43,000
266	Repair and Maintenance - Buildings	17,000		-	17,000
270	Contracted Recreational Services	2,000		-	2,000
	Total Contractual Services	\$ 143,000	\$ -	\$ -	\$ 143,000
	<u>Supplies</u>				
312.003	Small Items of Equipment-Tools	\$ 6,500		\$ -	\$ 6,500
323	Food - Concessions	38,000		-	38,000
323.001	Trustee Expenses	2,000		-	2,000
324	Household and Janitorial Supplies	6,000		-	6,000
325	Recreation Supplies/Program Equipment	10,000		-	10,000
326	Recreation Uniforms	3,000		-	3,000
331	Gas, Oil, Diesel Fuel, and Grease	14,000		-	14,000
333	Forestry Grant Expense	-		-	-
334	Tires, Tubes, ETC.	2,500		-	2,500
	Total Supplies	\$ 82,000	\$ -	\$ -	\$ 82,000
	<u>Fixed Charges</u>				
511	General Liability	\$ 9,000		\$ -	\$ 9,000
533	Machinery and Equipment -Rental	3,500		-	3,500
	Total Fixed Charges	\$ 12,500	\$ -	\$ -	\$ 12,500
	<u>Capital Outlay</u>				
955	Arts Bldg Comm Grant Expense	\$ -		\$ -	\$ -
956	Arts Grant-Creative Place	-		-	-
957	Built Environment Grant	-		-	-
965	Repair & Maint - Grounds	-		-	-
966	Repair & Maint - Building	-		-	-
967	Lease Interest Expense	-		-	-
999.003	LPRF Soccer Grant-Parking Lot	-		-	-
999.004	Soccer Complex Electrical Project	-		-	-
999.005	Commit to Health Grant	-		-	-
999.006	Dog Park Grant	-		-	-
999.007	TAP Greenway Extension	4,440		-	4,440
999.008	TDOH Basketball Court Grant	37,000		-	37,000
999.009	TDEC/LPRF Ballfield Light Grant	655		-	655
	Total Capital Outlay	\$ 42,095	\$ -	\$ -	\$ 42,095
	Total Park Area	\$ 524,733	\$ -	\$ 45,175	\$ 479,558
	Total Expenditures	\$ 3,854,004	\$ 39,948	\$ 45,175	\$ 3,848,776
	<u>Transfer to Other Funds</u>				
960	Transfer to Debt Service - Land Purchase	\$ -		\$ -	\$ -
960.001	Transfer to Debt Service-Equipment Lease	-		-	-
960.002	Transfer to Debt Service-Leave	-		-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 3,854,004	\$ 39,948	\$ 45,175	\$ 3,848,776
	Revenues and Other Sources Over (Under)	\$ (516,754)			\$ (511,526)
	Expenditures and Other Uses				
	Estimated Beginning Fund Balance July 1	\$ 1,199,766			\$ 1,199,766
	Estimated Ending Fund Balance June 30	\$ 683,012			\$ 688,240

**ORDINANCE NO: \_\_\_**

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE,  
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2023 THROUGH  
JUNE 30, 2024.**

- 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:

<b>GENERAL FUND</b>	<b>FY2022 Actual</b>	<b>FY2023 Estimated</b>	<b>FY2024 Proposed</b>
Local Taxes	\$ 13,051,995	\$ 13,184,551	\$ 13,257,600
License and Fees	216,645	349,854	245,000
Intergovernmental	2,567,225	2,726,372	3,006,230
Charges for Services	67,455	49,689	36,000
Fines and Forfeitures	154,523	150,585	151,600
Miscellaneous Revenues	184,797	255,552	249,632
Nonspendable Fund Balance	98,484	98,484	98,484
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	10,801,394	10,848,579	9,699,259
<b>Total Available Funds</b>	<b>\$ 27,142,518</b>	<b>\$ 27,663,665</b>	<b>\$ 26,743,805</b>
<b>SANITATION</b>			
Charges for Current Services	\$ 1,321,717	\$ 1,309,907	\$ 1,304,000
Transfer from Other Funds	50,000	100,000	-
Unassigned Fund Balance	702,943	714,201	371,170
<b>Total Available Funds</b>	<b>\$ 2,074,660</b>	<b>\$ 2,124,108</b>	<b>\$ 1,675,170</b>
<b>RECREATION FUND</b>			
Local Taxes	\$ 269,610	\$ 254,702	\$ 262,000
Intergovernmental	201,107	16,500	750,000
Charges for Current Services	1,000,578	994,602	983,300
Other Revenues	657,195	57,394	10,000
Transfer from Other Funds	831,000	2,036,450	1,000,000
Unassigned Fund Balance	1,199,766	917,030	10,538
<b>Total Available Funds</b>	<b>\$ 4,159,256</b>	<b>\$ 4,276,678</b>	<b>\$ 3,015,838</b>

**DRUG CONTROL FUND**

Fines and Forfeitures	\$	21,725	\$	21,591	\$	21,000
Other Revenues		142,366		5,186		105,000
Unassigned Fund Balance		433,233		335,400		254,805
Total Available Funds	\$	597,323	\$	362,177	\$	380,805

**TOURISM FUND**

Local Taxes	\$	134,805	\$	127,350	\$	131,000
Grant Revenue		3,400		-		-
Unassigned Fund Balance		367,782		416,718		437,718
Total Available Funds	\$	505,988	\$	544,068	\$	568,718

**CAPITAL EQUIPMENT FUND**

Total Revenues	\$	8,050	\$	-	\$	-
Transfer from Other Funds		871,215		603,886		2,447,000
Unassigned Fund Balance		315,172		292,199		1,292,199
Total Available Funds	\$	1,194,437	\$	896,085	\$	3,739,199

**GENERAL DEBT SERVICE FUND**

Other Revenues	\$	17,367	\$	73,570	\$	43,500
Transfer from Other Funds		1,733,543		1,757,550		240,052
Unassigned Fund Balance		2,889,756		3,057,235		1,697,385
Total Available Funds	\$	4,640,666	\$	4,888,355	\$	1,980,937

**GENERAL PURPOSE SCHOOL FUND**

Local Taxes	\$	5,628,178	\$	4,216,710	\$	4,216,710
Licenses and Permits		721		650		650
Charges for Current Services		42,107		38,857		51,229
Other Local Revenues		70,186		29,500		29,500
State Education Funds		9,681,421		10,395,902		10,388,691
Other State Revenues		34,083		1,000		1,000
Federal Funds Received Thru State		29,348		-		-
Transfer from Other Funds		1,728,437		1,858,467		1,858,467
Unassigned Fund Balance		7,186,695		4,170,706		3,409,226
Total Available Funds	\$	24,401,176	\$	20,711,792	\$	19,955,473

**CAFETERIA FOOD SERVICE FUND**

Charges for Current Services	\$	28,311	\$	208,281	\$	208,280
Other Local Revenues		(8,808)		8,305		1,300
State Education Funds		-		9,816		9,815
Federal Funds Received Thru State		1,483,240		1,234,431		1,153,640
Other Sources		-		-		-
Unassigned Fund Balance		969,151		869,151		869,151
Total Available Funds	\$	2,471,894	\$	2,329,984	\$	2,242,186

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

**GENERAL FUND**

General Government	\$	2,331,851	\$	730,765	\$	1,181,137
Public Safety		5,164,276		5,586,650		6,044,574
Public Works		2,057,174		2,266,210		3,396,991
Total Appropriations	\$	9,553,300	\$	8,583,625	\$	10,622,701

**SANITATION FUND**

Sanitation Fund	\$	1,324,889	\$	1,398,648	\$	1,522,031
Total Appropriations	\$	1,324,889	\$	1,398,648	\$	1,522,031

**PARKS AND RECREATION FUND**

Administration	\$	236,530	\$	245,627	\$	274,461
Center		1,467,847		2,981,947		1,674,200
Park Area		470,062		414,810		1,963,131
Total Appropriations	\$	2,174,439	\$	3,642,383	\$	3,911,791

**DRUG CONTROL FUND**

Drug Fund	\$	219,288	\$	124,610	\$	206,595
Total Appropriations	\$	219,288	\$	124,610	\$	206,595

**TOURISM FUND**

Tourism Fund	\$	67,502	\$	78,415	\$	110,000
Total Appropriations	\$	67,502	\$	78,415	\$	110,000

**CAPITAL EQUIPMENT FUND**

Capital Equipment Program	\$	808,359	\$	626,859	\$	1,447,000
Total Appropriations	\$	808,359	\$	626,859	\$	1,447,000

**GENERAL DEBT SERVICE FUND**

General Debt Service Fund	\$	1,623,514	\$	1,663,640	\$	1,643,402
Total Appropriations	\$	1,623,514	\$	1,663,640	\$	1,643,402

**GENERAL PURPOSE SCHOOL FUND**

Instruction

Regular Instruction Program	\$	7,789,316	\$	8,837,062	\$	9,026,055
Alternative Instruction Program		36,342		40,650		43,224
Special Education Program		1,482,889		1,640,717		1,695,226
Student Body Education Program		-		2,000		2,000

Support Services

Attendance		218,052		161,307		148,016
Health Services		257,067		277,207		274,747
Other Student Support		161,323		474,618		507,396
Regular Instruction Program		323,997		438,184		427,153
Special Education Program		295,162		295,167		305,350
Technology		515,970		641,732		647,915
Board of Education		254,489		320,886		332,279
Office of Superintendent		272,865		299,356		307,881
Office of Principal		714,715		845,703		870,635
Fiscal Services		348,606		382,484		415,402
Operation of Plant		884,963		1,039,730		1,185,824
Maintenance of Plant		463,887		533,416		559,247
Transportation		38,577		66,763		71,112

Operation of Non-Instructional Services

Community Services	672,055	1,139,916	96,885
Early Childhood Education	291,005	306,491	300,980
Regular Capital Outlay	1,489,039	1,060,942	40,000
Debt Payments	50,400	50,400	50,400
Indirect Cost	17,567	18,320	-
<b>Total Appropriations</b>	<b>\$ 16,578,286</b>	<b>\$ 18,873,051</b>	<b>\$ 17,307,727</b>

**CAFETERIA FOOD SERVICE FUND**

Food Service	\$ 1,159,410	\$ 1,560,833	\$ 1,373,035
<b>Total Appropriations</b>	<b>\$ 1,159,410</b>	<b>\$ 1,560,833</b>	<b>\$ 1,373,035</b>

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

General Fund	\$ 10,848,579
Sanitation Fund	\$ 714,201
Recreation Fund	\$ 917,030
Drug Fund	\$ 335,400
Tourism Fund	\$ 416,718
Capital Equipment Replacement Fund	\$ 292,199
General Debt Service Fund	\$ 3,057,235
General Purpose School Fund	\$ 4,170,706
Central Cafeteria Fund	\$ 869,151

**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	920,000	480,850		
Notes	-	-		
Capital Leases	20,052			
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
Sidewalk Project	\$ 661,219	
Multi-Modal Sidewalk Grant	45,750	
ARC Downtown Grant	100,000	
TDEC/LPRF Ballfield Light Grant	749,345	
<b>Total Appropriations</b>	<b>\$ 1,556,314</b>	

**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 \$1.5221 per \$100 of assessed value on all real and personal property.

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

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

PASSED FIRST READING:  
PASSED FINAL READING:

ATTEST:  
Signature on file  
Lisa Myers, Finance Director

Signature on file  
Marilyn Howard, Mayor

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule C

City of Manchester, Tennessee  
General Fund 110  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Budget	Requested Budget	Estimated Balance	Proposed Budget						
<b>Revenues</b>															
<b>Local Taxes</b>															
31200	Current Property Taxes	4,396,196	4,597,861	4,780,133	4,800,000	4,850,000	4,801,227	5,100,000	5%	increase from budgeted FY23					
31211	Delinquent Property Tax - 1st Prior Year	155,621	224,657	121,580	160,000	160,000	77,805	75,000							
31219	Delinquent Property Tax - Other Years	423,093	(5,977)	55,739	100,000	100,000	30,782	30,000							
31320	Interest and Penalty	117,609	94,871	37,259	66,000	66,000	28,026	26,000							
31610	Local Option Sales Tax	4,606,524	5,103,828	6,007,292	5,400,000	5,500,000	6,110,979	6,000,000							
31710	Wholesale Beer Tax	507,589	515,309	542,993	510,000	510,000	576,712	550,000							
31720	Wholesale Liquor Tax	250,434	301,284	305,696	300,000	300,000	279,284	300,000							
31800	Entertainment/Event Ticket Tax			44											
31850	Business Tax	314,377	459,935	489,323	350,000	350,000	500,175	480,000							
31912	Cable TV Franchise Tax	149,438	145,282	142,202	145,000	145,000	139,611	145,000							
31920	Room Occupancy Tax	438,712	420,092	568,436	500,000	500,000	540,324	550,000	58.33%						
31922	Hotel/Motel License Fee	1,600	1,400	1,300	-	-	1,625	1,600							
	<b>Total Local Taxes</b>	<b>\$ 11,361,193</b>	<b>\$ 11,858,542</b>	<b>\$ 13,051,395</b>	<b>\$ 12,331,000</b>	<b>\$ 12,881,000</b>	<b>\$ 13,184,551</b>	<b>\$ 13,257,600</b>							
<b>Licenses and Permits</b>															
32230	Beer and Liquor by Drink Permits	13,308	13,745	13,623	15,000	15,000	13,631	15,000							
32231	Special Events Permit	100	150	100	-	-	250	-							
32810	Building Permits	118,865	198,451	161,472	150,000	300,000	306,023	200,000							FY23 higher due to DOT Foods construction in industrial park
32811	Bonnamoo Property Permits	-	3,300	41,450	30,000	30,000	29,950	30,000							\$50 license, \$100 permit
	<b>Total Licenses and Permits</b>	<b>\$ 132,273</b>	<b>\$ 215,646</b>	<b>\$ 216,645</b>	<b>\$ 195,000</b>	<b>\$ 345,000</b>	<b>\$ 349,854</b>	<b>\$ 245,000</b>							
<b>Intergovernmental</b>															
33310	Payment in Lieu of Taxes - Housing Authority	12,261	9,629	12,536	10,000	10,000	25,363	10,000							
33320	State Revenue Sharing - T.V.A.	124,249	115,472	126,794	125,000	125,000	146,828	144,000	\$12	per capita, I used 12,000					
33321	MCA Payment in Lieu of Taxes	16,961	16,692	-	-	-	-	-							
33322	ASPEN Payment in Lieu of Taxes	13,082	15,796	-	13,000	13,000	-	-							
33323	Great Lake Cheese Pilot		25,195	13,295	25,000	25,000	95,099	88,394							ends 9/30/23
33425	THSO Police Grant	-	-	-	100,000	100,000	4,706	95,294							This will have to be updated with BA after final FY23 number is known
33426	AHC Downtown Grant	59,705	-	-	-	-	10,435	179,693							This will have to be updated with BA after final FY23 number is known
33432	Safe Route to School Grant	732	16,608	1,258	190,128	190,128	-	-							
33436	TDOT Signalization Project	-	-	-	-	-	-	-							
33437	TDOT Widening Project	-	-	54,840	61,000	61,000	37,907	127,719							This will have to be updated with BA after final FY23 number is known
33438	COPS Grant	-	-	-	-	-	-	-							
33439	VOIF Grant	-	-	-	-	-	-	-							
33488	JAG Grant Revenue	-	-	-	-	-	-	-							
33489	Other Federal Grants	-	-	-	-	-	-	-							
33490	Other State Grants	-	-	-	-	-	-	-							
33493	Downtown Revitalization Grant	-	-	-	-	-	-	-							
33494	Site Development Grant (MIF)	-	-	-	-	-	-	-							
33495	THDA Home Grant Revenue	252,382	-	-	1,500	1,500	425	-							
33497	BVP DOJ Grant (Veis)	-	3,308	57	-	-	-	-							
33498	State Grant -COVID19	-	246,900	-	-	-	-	-							
33499	State CARES ACT-COVID19 Reim	-	95,313	-	-	-	-	-							
33500	2022 Local Gov DA Grant	-	-	-	-	-	-	-							
33510	State Sales Tax	937,475	1,090,714	1,392,546	1,200,000	1,300,000	1,455,282	1,440,000	\$120	per capita, I used 12,000					

City of Manchester, Tennessee  
Annual Budget  
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City of Manchester, Tennessee  
General Fund 110  
Statement of Proposed Operations  
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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024		
		Audited	Audited	Audited	Audited	Budget	Budget	Balance	Budget	Budget	Estimated	Proposed Budget				
33520	State Income Tax	21,952	37,281	3,230	5,578	18,000	18,000	4,700	4,700	18,000	4,700	5,648	3,200	5,520	\$46 per capita, I used 12,000	
33530	State Beer Tax	4,732	4,783	5,578	68,586	60,000	60,000	60,000	60,000	60,000	60,000	142,974	140,000	140,000	\$35.00 per capita, I used 12,000 (I divided in half)	
33541	State Milk Drink Tax	43,288	58,806	216,294	200,000	20,000	20,000	20,000	20,000	20,000	20,000	217,516	210,000	210,000	\$1.83 per capita, I used 12,000	
33551	State Gasoline and Motor Fuel Tax	183,850	187,696	22,192	204,775	180,000	180,000	180,000	180,000	180,000	180,000	206,225	180,000	180,000		
33552	State - City Streets and Transportation	20,056	20,056	5,850	12,280	10,000	10,000	50,000	50,000	50,000	50,000	17,772	12,000	12,000	\$1.00 per capita, I used 12,000	
33556	State 3% Gas Tax	175,161	177,890	47,159	47,159	50,000	50,000	28,000	28,000	28,000	28,000	63,514	50,000	50,000		
33557	Sportstealing Tax	-	52,959	28,000	28,000	28,000	28,000	24,000	24,000	24,000	24,000	110,000	110,000	110,000		
33590	State Highway Maintenance Contract	47,447	28,000	23,200	117,537	57,600	57,600	57,600	57,600	57,600	57,600	132,179	115,200	115,200	Donation doubling	
33591	State Supplemental Reimburse-Police	24,800	107,156	57,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	Increase in donation	
33592	State Supplemental Reimburse-Fire	132,750	57,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
33593	Corporate Excise Tax	57,600	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
33700	Coffee County Industrial Park	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
33711	Coffee County Appropriation to Fire Dept.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		
	<b>Total Intergovernmental</b>	<b>\$ 2,191,659</b>	<b>\$ 2,393,404</b>	<b>\$ 2,567,225</b>	<b>\$ 2,497,928</b>	<b>\$ 2,693,027</b>	<b>\$ 2,726,372</b>	<b>\$ 3,006,230</b>	<b>\$ 3,006,230</b>	<b>\$ 3,006,230</b>	<b>\$ 3,006,230</b>	<b>\$ 3,006,230</b>	<b>\$ 3,006,230</b>	<b>\$ 3,006,230</b>		
	<b>Charges for Current Services</b>	<b>\$ 3,164</b>	<b>\$ 6,208</b>	<b>\$ 17,495</b>	<b>\$ 2,001</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 12,700</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>???</b>	
34125	Development Street Lighting	3,659	2,108	584	504	792	3,000	3,000	3,000	3,000	3,000	912	1,000	1,000		
34230	Fees and Commissions	504	584	1,988	19,492	41,928	30,000	30,000	30,000	30,000	30,000	28,929	30,000	30,000		
34240	Accident Report Charges	1,988	3,000	4,330	1,290	2,000	2,000	2,000	2,000	2,000	2,000	3,138	2,000	2,000		
34314	Moving Charges	23,727	19,492	4,330	1,290	2,000	2,000	2,000	2,000	2,000	2,000	3,138	2,000	2,000		
34420	Black & Concrete Tile	1,248	1,290	380	50	-	-	-	-	-	-	1,775	-	-		
34510	Animal Control Charges	-	50	-	-	-	-	-	-	-	-	-	-	-		
34511	Donations-Animal Control	-	50	-	-	-	-	-	-	-	-	-	-	-		
	<b>Total Charges for Current Services</b>	<b>\$ 34,270</b>	<b>\$ 32,732</b>	<b>\$ 67,455</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 48,689</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>		
	<b>Fines, Forfeitures and Penalties</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
35109	Court Judgement Interest	250,975	197,912	150,920	180,000	180,000	180,000	180,000	180,000	180,000	180,000	147,597	150,000	150,000		
35110	Court Fines and Costs	337	2,897	1,334	1,334	-	-	-	-	-	-	888	-	-		
35111	Knox Box Revenue	1,501	2,100	2,250	1,800	1,800	1,800	1,800	1,800	1,800	1,800	2,100	1,600	1,600		
35115	SOR Fees	252,813	202,909	154,523	181,600	181,600	181,600	181,600	181,600	181,600	181,600	150,585	151,600	151,600		
	<b>Total Fines, Forfeitures and Penalties</b>	<b>\$ 252,813</b>	<b>\$ 202,909</b>	<b>\$ 154,523</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>	<b>\$ 181,600</b>	<b>\$ 150,585</b>	<b>\$ 151,600</b>	<b>\$ 151,600</b>		
	<b>Other Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
36101	Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-		
36330	Sale of Equipment/Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-		
36331	Sale of Equipment/Vehicles - Police	-	-	-	-	-	-	-	-	-	-	-	-	-		
36333	Sale of Property-Industrial Park	64,505	-	-	-	-	-	-	-	-	-	-	-	-		
36340	Sale of Property-Industrial Park	400	525	1,125	400	400	400	400	400	400	400	150	400	400		
36350	Insurance Recovery	5,103	31,255	1,900	1,900	-	-	-	-	-	-	5,000	-	-		
36711	Contribution/Donations - Fire Dept	81,780	3,937	9,204	75,000	75,000	75,000	75,000	75,000	75,000	75,000	62,282	60,000	60,000		
36713	Contribution/Donations - Police Dept	-	1,583	80	-	-	-	-	-	-	-	1,658	-	-		
36716	National Fire Safety Council Income	34,819	13,775	11,821	30,000	30,000	30,000	30,000	30,000	30,000	30,000	29,250	30,000	30,000		
36717	Community Policing Donations	-	-	200	-	-	-	-	-	-	-	600	-	-		
36984	Calendar Revenue-Fire	-	-	-	-	-	-	-	-	-	-	-	-	-		
36985	New Money for School Bonds	-	2,245,000	-	-	-	-	-	-	-	-	-	-	-		
36994	Transfer from City Schools (CSSES Project)	-	1,600,000	-	-	-	-	-	-	-	-	-	-	-		
36995	Transfer from City Schools (SRO)	125,330	125,205	130,030	131,600	131,600	131,600	131,600	131,600	131,600	131,600	131,602	134,232	134,232		

City of Manchester, Tennessee  
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Schedule C

City of Manchester, Tennessee  
General Fund 110  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget
36999	Miscellaneous Revenues	46,336	45,365	29,348	25,000	25,000	25,010	25,000
	Total Other Revenues	\$ 358,971	\$ 4,088,010	\$ 184,797	\$ 262,000	\$ 262,000	\$ 255,552	\$ 249,532
	Total Revenues	\$ 14,331,079	\$ 18,771,243	\$ 16,242,640	\$ 15,505,528	\$ 16,400,627	\$ 16,716,602	\$ 16,946,062

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City of Manchester, Tennessee  
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 July 1, 2023 To June 30, 2024

Account Number	Account Description Expenditures and Other Uses	2019-2020 Audited		2020-2021 Audited		2021-2022 Audited		2022-2023 Amended Budget		2022-2023 Requested Budget		2022-2023 Estimated Balance		2023-2024 Proposed Budget	
41210	City Court	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000
252	Legal Services	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000
	Total City Court	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000	\$	12,000

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July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
41310	Board of Mayor and Aldermen									
	Personnel									
111	Regular Employee Salaries	68,912	69,794	77,146	79,500	79,500	78,527	82,000		
113	Salaries-Overtime	118	-	-	1,050	1,050	-	1,000		
141	OASl Employers Share	5,023	5,018	5,655	6,195	6,195	6,007	6,350		
142	Employee Health Insurance	12,102	12,528	14,036	14,000	14,000	(0)	-		less \$14K due to 10% reduction
143.001	Retirement-TCRS	2,148	2,144	2,567	3,350	3,350	4,602	4,664		5.62% to 5.86%
145	Employee Life Insurance	53	37	26	100	100	31	50		less %50 due to 10% reduction
147	Unemployment Insurance	32	24	24	150	150	24	150		
148	Educational/Training/Travel/Lodging	8,738	-	10,399	17,000	17,000	6,968	17,000		
172	Election Officials and Clerks	-	3,512	-	5,000	5,000	3,239	1,600		
	Total Personnel	97,126	92,017	109,852	126,345	126,345	99,397	113,013		
	Contractual Services									
211	Postage	141	146	146	300	300	-	300		
211.001	Historical Zoning-Supplies	4,116	3,217	2,245	4,500	4,500	4,301	5,000		
221	Printing, Duplicating and Typing	5,746	3,099	555	5,000	5,000	2,231	5,000		
231	Legal Notices	3,350	967	1,781	4,000	4,000	2,285	4,000		
233	Subscriptions/Publications	13,050	7,967	11,554	18,000	18,000	9,940	18,000		
236	Public Relations	4,444	4,855	4,260	6,200	6,200	5,255	6,200		
239	Dues and Subscriptions	2,121	2,121	2,121	2,121	2,121	2,121	2,121		
239.001	Dues and Subscriptions-SCTDD	2,026	2,026	1,127	3,000	3,000	2,414	3,000		
245	Telephone	60,860	97,456	50,900	150,000	150,000	143,234	150,000		
252	Legal Services	1,030	8,967	4,745	25,000	25,000	5,536	25,000		
254	Architectural/Engineering	-	-	-	-	-	-	-		
261	Repairs and Maint. - Vehicle	146	-	-	-	-	-	-		
	Total Contractual Services	97,030	130,250	79,433	218,421	218,421	177,315	218,921		
	Supplies									
311	Office Supplies	348	21,351	309	1,000	1,000	96	1,000		
312	Small Items of Equipment	3,265	2,321	300	3,500	3,500	300	3,500		
326	Clothing and Uniforms	395	-	-	-	-	-	-		
331	Gas, Oil, Diesel Fuel and Grease	1,256	43	-	-	-	-	-		
340	Meeting Expenses	820	554	681	1,500	1,500	120	1,500		
	Total Supplies	6,084	24,269	1,289	6,000	6,000	516	6,000		
	Fixed Charges									
533	Machinery & Equipment - Copier	236	144	-	1,500	1,500	-	1,500		
	Total Fixed Charges	236	144	-	1,500	1,500	-	1,500		
	Total Board of Mayor and Aldermen	200,476	246,680	190,574	352,266	352,266	277,228	339,434		less profect manager \$90K and insurance \$14K due to 10% reduction
41510	Financial Administration									
	Personnel									
111	Regular Employee Salaries	238,850	238,794	256,693	299,250	299,250	276,359	312,100		new director less payroll position plus 10% raise for one position
113	Salaries - Overtime	2,628	-	2,155	4,200	4,200	701	1,000		less payroll position
141	OASl Employers Share	16,912	16,791	18,480	23,855	23,855	21,195	23,952		
142	Employee Health Insurance	47,881	50,136	60,827	66,000	66,000	43,781	60,000		less payroll position

City of Manchester, Tennessee  
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Schedule C

City of Manchester, Tennessee  
General Fund 110  
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July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Estimated Balance	Proposed Budget	Estimated Balance	Proposed Budget
143.001	Retirement - TORS	12,517		12,515		13,517		17,155		17,155		16,236		18,348	
145	Employee Life Insurance	144		144		150		300		300		157		250	
147	Unemployment Insurance	121		120		143		450		450		161		200	
148	Education/Training/Travel/Lodging	3,194		39		3,382		8,000		5,000		3,313		8,000	
	Total Personnel	322,245		318,539		357,347		419,210		416,210		361,802		423,850	
	Contractual Services														
211	Postage	4,250		4,606		4,807		8,000		5,000		3,033		6,000	
221	Printing, Duplicating and Typing	4,206		5,105		5,652		8,000		6,000		4,300		8,000	
231	Publication Formal and Legal Notices	1,161		629		133		1,000		1,000		997		1,000	
239	Dues and Subscription	585		289		769		1,000		1,000		239		1,000	
245	Telephone	608		1,015		1,185		1,500		1,500		1,070		1,500	
253	Accounting/Auditing Services	13,028		18,286		20,358		39,700		60,000		57,978		138,840	
255	Data Processing Support	8,757		35,711		31,101		50,000		40,000		31,619		45,000	
261	Repairs and Maint - Vehicles	237		-		-		-		-		-		-	
267	Repairs and Maint - Computer Equip	-		-		231		250		250		245		250	
	Total Contractual Services	32,830		65,621		64,238		109,450		114,750		99,481		201,890	
	Supplies														
311	Office Supplies	3,751		3,958		806		8,000		5,700		3,345		4,000	
312	Small Items of Equipment	4,343		4,672		5,937		8,000		8,000		1,073		6,000	
326	Clothing and Uniforms	-		-		-		500		500		50		500	
331	Gas, Oil, Diesel Fuel and Grease	297		-		-		-		-		-		-	
340	Meeting Expense	-		-		-		300		300		-		300	
	Total Supplies	8,391		8,630		6,743		16,800		14,500		4,468		10,800	
	Fixed Charges														
514	Professional Liability/Surety Bond	939		940		1,039		1,500		1,500		739		1,500	
	Total Fixed Charges	939		940		1,039		1,500		1,500		739		1,500	
	Capital														
947	Office Machinery & Equipment	-		-		-		-		-		0		0	
	Total Capital	-		-		-		-		-		0		0	
	Total Financial Administration	384,405		393,730		429,367		546,980		546,980		466,581		637,740	
	Paycom, Pay/Benefit Study, Audit, Director less Payroll Position														
41600	Information Systems														
	Personnel														
111	Regular Employee Salaries	69,894		69,627		73,108		76,469		76,469		76,422		80,111	
113	Salaries - Overtime	-		-		-		-		-		-		-	
141	OASD Employee's Share	5,234		5,236		5,493		5,879		5,879		5,846		6,128	
142	Employee Health Insurance	5,206		5,362		6,117		6,200		6,200		6,807		6,200	
143.001	Retirement - TORS	3,626		3,628		3,803		4,318		4,318		4,478		4,695	
145	Employee Life Insurance	26		26		26		45		45		31		45	
147	Unemployment Insurance	24		24		24		100		100		24		100	
148	Education/Training/Travel/Lodging	1,805		-		2,572		5,000		5,000		2,041		3,500	
	Total Personnel	85,815		83,903		91,145		98,011		98,011		95,849		100,779	
	Contractual Services														
211	Postage	-		-		-		50		50		-		-	
	less \$50 due to 10% reduction														

City of Manchester, Tennessee  
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Schedule C

City of Manchester, Tennessee  
General Fund 110  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024		
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Notes		
221	Printing, Duplicating and Typing	-	-	-	-	-	-	50	50	-	-	-	-	
231	Publication Form and Legal Notices	-	-	-	-	-	-	-	-	-	-	-	-	
239	Dues and Subscription	-	-	-	-	-	-	300	300	-	-	-	-	
245	Telephone	713	-	1,114	-	823	-	1,200	1,200	615	-	1,200	-	
255	Data Processing Support	19,529	-	26,283	-	32,206	-	60,000	60,000	43,513	-	65,840	-	cyber training \$1.4K, server backup \$4.5K, has obligations of \$57.1K so no reduction
267	Repairs and Maint - Computer Equip	-	-	-	-	732	-	2,000	2,000	876	-	2,000	-	
	Total Contractual Services	20,242	-	27,397	-	33,561	-	63,600	63,600	45,003	-	69,140	-	
	Supplies													
311	Office Supplies	722	-	87	-	1,024	-	1,500	1,500	145	-	1,500	-	
312	Small Items of Equipment	3,828	-	1,504	-	3,017	-	4,000	4,000	2,310	-	4,000	-	
326	Clothing and Uniforms	-	-	-	-	-	-	200	200	-	-	-	-	
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-	-	-	-	-	-	-	-	
340	Meeting Expense	-	-	-	-	-	-	300	300	-	-	300	-	
	Total Supplies	4,550	-	1,591	-	4,041	-	6,000	6,000	2,456	-	5,800	-	
	Fixed Charges													
533	Machinery & Equipment - Copier	-	-	-	-	-	-	50	50	-	-	-	-	less \$50 due to 10% reduction
	Total Fixed Charges	-	-	-	-	-	-	50	50	-	-	-	-	
944	Computer Equipment and Software	12,538	-	1,819	-	14,997	-	15,000	15,000	13,907	-	15,000	-	
	Capital Outlay	12,538	-	1,819	-	14,997	-	15,000	15,000	13,907	-	15,000	-	
	Total Capital Outlay	12,538	-	1,819	-	14,997	-	15,000	15,000	13,907	-	15,000	-	
	Total Information Systems	123,145	-	114,710	-	143,744	-	182,661	182,661	157,015	-	190,719	-	Cybersecurity training, server backup, 10% raise, less \$150 due to 10% reduction

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Schedule C

City of Manchester, Tennessee  
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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
41700	Planning and Zoning									
	Personnel									
111	Regular Employee Salaries	\$ 237,680	\$ 236,772	\$ 219,645	\$ 208,425	\$ 208,425	\$ 209,760	\$ 218,400		
113	Salaries - Overtime	-	17,423	-	2,100	2,100	-	1,000		
141	OASD Employers Share	17,451	-	20,013	16,767	16,767	16,047	16,784		
142	Employee Health Insurance	18,737	22,284	26,920	33,000	33,000	26,197	33,000		
143.001	Retirement - TCRS	12,331	12,336	11,508	11,896	11,896	11,789	12,857		5.62% to 5.86%
145	Employee Life Insurance	130	130	119	175	175	136	175		
147	Unemployment Insurance	120	120	128	350	350	144	350		
148	Education/Training/Travel/Lodging	1,656	501	1,658	4,000	4,000	2,505	3,500		less \$500 due to 10% reduction
	Total Personnel	\$ 288,105	\$ 289,566	\$ 280,002	\$ 276,712	\$ 276,712	\$ 268,578	\$ 286,066		
	Contractual Services									
211	Postage	49	30	43	200	200	7	200		
221	Printing, Duplicating and Typing	309	137	285	1,000	1,000	321	700		
231	Publication Formal and Legal Notices	1,467	1,623	5,323	6,000	6,000	5,570	6,000		
234	Manuals and Code Updates	269	1,358	-	1,500	1,500	1,300	1,000		less \$500 due to 10% reduction
239	Dues and Subscription	4,310	3,685	5,700	5,000	5,000	3,606	5,000		
245	Telephone	2,149	2,212	2,032	3,000	3,000	1,664	3,000		
259	Other Professional Service	25,931	13,765	9,649	30,000	30,000	24,578	35,000		stormwater ordinance changes, less \$5K due to 10% reduction
261	Repairs and Maint. - Vehicles	1,130	757	1,197	2,500	2,500	500	2,000		less \$500 due to 10% reduction
262	Online SDS Management	1,799	1,799	2,131	2,500	2,500	2,131	3,000		annual increase
	Total Contractual Services	\$ 37,413	\$ 25,366	\$ 26,360	\$ 51,700	\$ 51,700	\$ 39,678	\$ 55,800		
	Supplies									
311	Office Supplies	316	779	1,022	700	700	659	1,500		org items for platiplan storage
312	Small Items of Equipment	3,975	460	2,647	2,800	2,800	2,212	2,800		
328	Clothing and Uniforms	-	410	382	1,200	1,200	1,131	1,000		less \$200 due to 10% reduction
329	Other Operating Supplies	4	-	80	200	200	210	200		
331	Gas, Oil, Diesel Fuel and Grease	2,739	2,496	2,981	4,500	4,500	3,251	4,500		
334	Tires and Tubes	-	1,484	1,118	1,500	1,500	1,118	1,500		
340	Meeting Expenses	204	-	-	800	800	477	800		
341	City Cemetery Expense	-	-	9	100	100	-	100		
	Total Supplies	\$ 7,238	\$ 5,629	\$ 8,240	\$ 11,800	\$ 11,800	\$ 9,058	\$ 12,400		
	Fixed Charges									
533	Machinery & Equipment - Copier	1,240	1,611	1,506	3,000	3,000	1,937	3,000		
	Total Fixed Charges	\$ 1,240	\$ 1,611	\$ 1,506	\$ 3,000	\$ 3,000	\$ 1,837	\$ 3,000		
	Capital Outlay									
	Total Planning and Zoning	\$ 333,996	\$ 322,172	\$ 316,108	\$ 343,212	\$ 343,212	\$ 317,151	\$ 357,366		stormwater ordinance, 10% raise, less \$8,7K due to 10% reduction

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Schedule C

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited		Audited		Audited		Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
41800	General Government and Buildings												
	Personnel												
143	Retirement Expense	\$ 1,741	\$ 2,307	\$ (92)	\$ 2,186	\$ 20	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 2,007	\$ 2,500	Acuff & Associates, spill cost with school system
149	Other Employee Benefits	\$ 19,117	\$ (92)	\$ 2,245	\$ 20	\$ 2,205	\$ 55,000	\$ 55,000	\$ 55,000	\$ 2,177	\$ 20,000	\$ 22,500	possible broker fees, less \$30K due to 10% reduction
	Total Personnel	\$ 20,858	\$ 2,245	\$ (92)	\$ 2,186	\$ 20	\$ 50,000	\$ 50,000	\$ 50,000	\$ 2,177	\$ 20,000	\$ 22,500	
	Contractual Services												
216	Radio and Cable Services	\$ 1,352	\$ 1,401	\$ 44,482	\$ 1,405	\$ 2,000	\$ 65,000	\$ 5,000	\$ 62,000	\$ 4,855	\$ 2,000	\$ 2,000	
241	Electric	\$ 52,328	\$ 45,088	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 42,085	\$ 55,000	\$ 30,000	
241.001	DREM-C-Electric Substation	\$ 6,140	\$ 5,921	\$ 5,728	\$ 5,728	\$ 18,011	\$ 10,000	\$ 10,000	\$ 7,208	\$ 14,062	\$ 20,000	\$ 10,000	
242	Water	\$ 12,413	\$ 13,776	\$ 13,776	\$ 18,011	\$ 22,000	\$ 45,000	\$ 45,000	\$ 33,866	\$ 33,866	\$ 38,000	\$ 38,000	
244	Gas	\$ 49,682	\$ 31,191	\$ 11,420	\$ 16,838	\$ 20,000	\$ 37,000	\$ 37,000	\$ 27,242	\$ 20,818	\$ 45,000	\$ 35,000	gutter/roof repair (\$10K)
245	Telephone	\$ 7,215	\$ 2,138	\$ 1,682	\$ 19,772	\$ 20,845	\$ 35,000	\$ 35,000	\$ 20,950	\$ 20,950	\$ 25,000	\$ 25,000	
251	Medical Services	\$ 4,896	\$ 722	\$ 31,926	\$ 12,441	\$ 19,772	\$ 35,000	\$ 35,000	\$ 20,950	\$ 20,950	\$ 25,000	\$ 25,000	
258	Genus 2020 Expense	\$ 1,682	\$ 21,722	\$ 22,800	\$ 16,160	\$ 186,179	\$ 189,335	\$ 301,000	\$ 301,000	\$ 213,999	\$ 280,000	\$ 280,000	
259	Other Professional Service	\$ 16,160	\$ 22,800	\$ 22,800	\$ 16,160	\$ 186,179	\$ 189,335	\$ 301,000	\$ 301,000	\$ 213,999	\$ 280,000	\$ 280,000	
266	Repairs and Maint - Buildings	\$ 201,640	\$ 186,179	\$ 186,179	\$ 189,335	\$ 20,845	\$ 301,000	\$ 301,000	\$ 213,999	\$ 280,000	\$ 280,000	\$ 280,000	
292	Janitorial Services	\$ 16,160	\$ 22,800	\$ 22,800	\$ 16,160	\$ 186,179	\$ 189,335	\$ 301,000	\$ 301,000	\$ 213,999	\$ 280,000	\$ 280,000	
	Total Contractual Services	\$ 201,640	\$ 186,179	\$ 186,179	\$ 189,335	\$ 20,845	\$ 301,000	\$ 301,000	\$ 213,999	\$ 280,000	\$ 280,000	\$ 280,000	
	Supplies												
311	Office Supplies	\$ 2,593	\$ 300	\$ 1,426	\$ 233	\$ 2,587	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,219	\$ 3,000	\$ 3,000	
324	Household and Janitorial Supplies	\$ 4,365	\$ 1,426	\$ 1,726	\$ 2,821	\$ 2,821	\$ 6,500	\$ 6,500	\$ 6,500	\$ 834	\$ 3,000	\$ 3,000	
	Total Supplies	\$ 6,958	\$ 1,726	\$ 1,726	\$ 2,821	\$ 2,821	\$ 6,500	\$ 6,500	\$ 6,500	\$ 3,053	\$ 6,000	\$ 6,000	
	Fixed Charges												
511	General Liability	\$ 127,094	\$ 143,237	\$ 101,178	\$ 151,119	\$ 96,628	\$ 250,000	\$ 250,000	\$ 171,219	\$ 171,219	\$ 175,000	\$ 175,000	
515	Workers Compensation Insurance	\$ 218,986	\$ 6,787	\$ 3,006	\$ 9,662	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	less \$100K for 10% reduction
521	Building Insurance	\$ 9,662	\$ 3,006	\$ 940	\$ 1,014	\$ 4,999	\$ 2,000	\$ 2,000	\$ 1,046	\$ 1,800	\$ 1,800	\$ 1,800	
521.001	Building Insurance-Conference Ctr	\$ 1,713	\$ 4,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
533	Machinery/Equip - Copier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
533.001	IT Hardware Purchase-State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
533.002	Machinery/Equip - Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
533.003	Machinery/Equip - Postage Machine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Fixed Charges	\$ 2,158	\$ 2,086	\$ 2,374	\$ 2,374	\$ 3,500	\$ 3,500	\$ 3,500	\$ 482	\$ 2,600	\$ 2,600	\$ 2,600	
	Capital Outlay												
948	Westwood Grant Expenses	\$ 52,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
948.004	Transportation Plan-TDOT	\$ -	\$ 831	\$ -	\$ 1,275	\$ -	\$ 190,128	\$ 190,128	\$ 10,435	\$ 179,693	\$ 179,693	\$ 179,693	
948.006	TDOT Signalization Project	\$ 17,340	\$ -	\$ 174,259	\$ -	\$ -	\$ -	\$ -	\$ 8,589	\$ -	\$ -	\$ -	
948.007	TDOT Widening Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
948.01	Site Development Grant (MIP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
948.011	Transportation Grant w/ Tallahoma	\$ 252,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
948.012	THDA Home Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
948.013	STP Grant Projects	\$ -	\$ 2,189,636	\$ -	\$ 1,649,182	\$ -	\$ -	\$ -	\$ 123,689	\$ -	\$ -	\$ -	
948.014	CSES Renovation Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
948.015	Industrial Bd of Coffee Co Reimb	\$ -	\$ 242,285	\$ -	\$ 151,987	\$ -	\$ 45,750	\$ 45,750	\$ -	\$ -	\$ -	\$ -	
948.016	Multi-Modal Sidewalk Grant	\$ -	\$ -	\$ -	\$ 10,321	\$ -	\$ 200,000	\$ 200,000	\$ 4,706	\$ 195,294	\$ 195,294	\$ 195,294	Will be done by TDOT \$1m. City total \$50,000 already paid \$4,250
948.017	ARC Downtown Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 4,706	\$ 195,294	\$ 195,294	\$ 195,294	

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
Total Capital Outlay		\$ 322,098	\$ 2,606,011	\$ 1,812,766	\$ 435,878	\$ 435,878	\$ 147,419	\$ 420,737		
Total General Government and Buildings		\$ 911,167	\$ 3,058,404	\$ 2,274,798	\$ 1,248,878	\$ 1,248,878	\$ 646,028	\$ 1,058,637	repair & maintenance buildings, less \$20K due to 10% reduction	
<b>41850 Economic Development Board</b>										
148	Education/Travel/ Lodging	-	-	275	7,500	4,000	763	7,500	Inflation, less \$500 during 10% reduction	
171	Administrative Director Support	-	-	40,000	40,000	48,000	48,000	50,000	cost of labor increase, less 55K during 10% reduction	
171.001	Outside Retail Dev. Consultant	-	-	-	44,000	48,000	22,975	18,000	renewal of consultant; less than in initial year, less \$2K during 10% reduction	
	Total Personnel	-	-	40,275	91,500	100,000	71,738	75,500		
221	Contractual Services	-	-	7,580	10,000	5,000	5,000	6,000	Inflation	
252	Marketing Materials/Advertising	-	-	-	10,000	5,000	5,000	15,000	hired attorney specializing in incentives	
	Total Contractual Services	-	-	7,580	10,000	10,000	10,000	21,000		
310	Supplies	-	-	-	-	-	-	-		
312	Trade Show Exhibit	-	-	-	7,500	3,000	3,000	7,500	Inflation, less \$500 during 10% reduction	
329	Computer/Office Equipment	-	-	1,135	5,000	1,000	-	1,000	moved to needs of other areas	
	Other Operating Supplies	-	-	-	-	-	-	7,500	additional operating materials, less \$4.5K during 10% reduction	
	Total Supplies	-	-	1,135	12,500	4,000	3,000	16,000		
	Total Economic Development Board	\$ -	\$ -	\$ 48,990	\$ 114,000	\$ 114,000	\$ 84,738	\$ 112,500	9.6% increase, less \$12.5K during 10% reduction	
<b>41900 Conference Center</b>										
<b>Personnel</b>										
111	Regular Employee Salaries	-	\$ 73,526	\$ 5,045	-	-	-	-		
113	Salaries - Overtime	-	-	-	-	-	-	-		
141	OASD Employers Share	-	4,969	668	-	-	-	-		
142	Employee Health Insurance	-	16,388	2,159	-	-	-	-		
143.001	Retirement - TCORS	-	3,599	192	-	-	-	-		
145	Employee Life Insurance	-	33	-	-	-	-	-		
147	Unemployment Insurance	-	72	-	-	-	-	-		
	Total Personnel	\$ -	\$ 98,587	\$ 8,064	\$ -	\$ -	\$ -	\$ -		
	Total Conference Center	\$ -	\$ 98,587	\$ 8,064	\$ -	\$ -	\$ -	\$ -		

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Statement of Proposed Operations  
July 1, 2023 to June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
42100	Police												
111	Personal												
111	Regular Employee Salaries	\$ 1,771,032	\$ 1,796,899	\$ 1,909,901	\$ 1,989,750	\$ 1,989,750	\$ 1,970,434	\$ 2,088,500	asked for \$48,276 for addl officer and \$2,475.20 for clerk promotion not budgeted				
113	Salaries - Overtime	41,818	35,223	96,599	63,000	105,000	99,733	105,000	Bonmaroo				
135	Holiday	50,680	54,614	56,487	79,800	60,000	57,577	60,500					
141	OASD Employers Share	137,348	138,794	151,455	172,769	164,838	162,772	172,431					
142	Employee Health Insurance	315,233	305,402	341,285	365,000	365,000	351,870	385,000					
143	Retirement - ING	21,695	21,969	23,293	40,031	35,000	29,833	35,000					
143.001	Retirement - TCRS	78,943	79,443	88,102	121,093	121,093	119,579	132,084	5.62% to 5.86%				
145	Employee Life Insurance	1,128	1,140	1,131	1,600	1,600	1,310	1,600					
147	Unemployment Insurance	1,033	1,027	1,085	3,500	2,000	1,082	2,000					
148	Education/Training/Travel/Lodging	16,608	16,078	19,218	20,000	20,000	17,441	23,000	initial				
	Total Personnel	\$ 2,435,518	\$ 2,450,589	\$ 2,688,567	\$ 2,858,543	\$ 2,864,281	\$ 2,811,611	\$ 2,985,115					
	Contractual Services												
211	Postage	\$ 515	\$ 437	\$ 390	\$ 600	\$ 600	\$ 433	\$ 600					
213	Automobile Licenses and Title	113	318	368	300	300	292	400	addl registration fees				
216	Printing, Duplicating and Typing	283	944	-	1,500	1,500	217	1,500					
221	Legal Advertisement	2,326	480	862	2,500	2,500	382	2,500					
231	Dues and Subscription	1,138	100	115	600	600	302	600	addl officers in associations				
239	Telephone	995	1,185	200	400	400	40	1,000					
245	Information System Support	13,582	17,518	21,325	18,000	21,000	19,858	21,000	less \$8K during 10% reduction				
256	Other Professional Services	10,150	11,581	24,448	30,000	30,000	21,596	22,000	FY23 Family Counseling Contract				
259.001	Collection Expense Fees	-	532	-	-	-	48,692	40,000	accident and older fleet repairs, less \$10K during 10% reduction				
261	Repairs and Maintl - Vehicles	32,626	31,586	40,552	38,000	50,000	-	40,000					
267	Repairs and Maintl - Computer Equip	64	119	-	200	200	-	200					
269	Repairs and Maintl - Other	-	-	-	200	200	-	200					
	Total Contractual Services	\$ 61,792	\$ 64,730	\$ 88,261	\$ 92,300	\$ 118,548	\$ 103,051	\$ 90,000					

City of Manchester, Tennessee  
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Schedule C

City of Manchester, Tennessee  
General Fund 110  
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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Proposed Budget	Estimated Balance	Requested Budget	Amended Budget	Proposed Budget
	<b>Supplies</b>														
311	Office Supplies	1,501	1,225	5,633	5,000	5,000	5,000	1,932	5,000						
311 001	Office Supplies-SOR	200	500	-	350	390	390	156	350						
312	Small Items of Equip	13,978	19,303	18,422	22,100	22,100	22,100	12,923	22,100						
323 001	Trustee Expenses	-	18,893	-	-	-	-	-	-						
323 002	Community Policing Expense	23,082	18,893	22,503	30,000	30,000	30,000	22,159	26,000						
326	Clothing and Uniforms	9,740	12,428	9,957	11,000	11,000	11,000	8,234	11,000						
327	Firearm Supplies	2,698	5,823	3,585	7,000	7,000	7,000	5,205	7,000						
329	Other Operating Supplies	3,997	7,887	5,280	4,500	4,500	4,500	4,449	4,500						
331	Gas, Oil, Diesel Fuel and Grease	61,308	56,219	94,731	85,000	105,000	104,256	104,256	100,000						
334	Tires and Tubes	5,988	5,999	5,145	6,000	6,000	3,659	6,000	6,000						
	Total Supplies	122,492	128,277	185,295	170,950	180,950	181,950	162,972	181,950						
	<b>Fixed Charges</b>														
533	Machinery & Equipment - Copier	167	1,922	212	1,800	1,800	1,800	500	1,800						
	Total Fixed Charges	167	1,922	212	1,800	1,800	1,800	500	1,800						
944	Computer Equipment and Software	18,522	11,909	9,961	18,000	20,000	20,316	20,316	13,000						
944 001	IT Hardware Purchase-State Grant	-	30,258	-	-	-	-	-	-						
944 002	VCIF Grant	-	-	-	-	-	-	-	-						
	Total Capital Outlay	18,522	42,167	9,961	18,000	20,000	20,316	20,316	13,000						
	Total Police	2,638,491	2,687,685	2,952,297	3,139,593	3,195,579	3,098,450	3,389,584	3,389,584						

less \$4K during 10% reduction  
less \$9K during 10% reduction  
year 1 & 2 of 3 year grant for body cameras, lasers, radios, computers  
increase fuel cost, less \$5K during 10% reduction

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
42200	Personnel												
111	Regular Employee Salaries	1,349,696	1,335,817	1,362,757	1,515,150	1,515,150	1,520,446	1,571,507	addl firefighter not included at \$45,457				
113	Salaries - Overtime	79,568	72,584	119,043	84,000	120,000	119,088	120,000					
135	Holiday	58,882	59,025	65,199	68,250	68,250	65,654	71,500					
141	OAS Employee's Share	108,449	107,135	113,315	133,074	133,074	130,448	134,870					
142	Employee Health Insurance	221,909	233,198	257,211	300,000	262,000	256,816	300,000					
143	Retirement - ING	11,119	11,417	11,923	15,188	15,188	14,001	14,000					
143.001	Retirement - TCRS	69,270	69,231	71,282	94,764	94,764	99,925	103,312	5.62% to 5.85%				
145	Employee Life Insurance	957	939	916	1,300	1,300	1,071	1,300					
147	Unemployment Insurance	816	792	760	5,000	5,000	902	2,000					
148	Education/Training/Travel/Lodging	10,875	6,876	13,281	18,000	20,000	19,714	20,000	additional training				
	Total Personnel	1,911,441	1,897,014	2,015,687	2,234,726	2,234,726	2,230,073	2,338,489					
	Contractual Services												
211	Postage	163	-	54	150	150	25	150					
216	Radio and TV Services	4,337	4,500	4,493	4,000	4,800	4,500	4,600	increased rates				
221	Printing, Duplicating and Typing	-	-	-	150	150	129	150					
221.002	Calendar Expense	-	-	-	-	-	-	-					
221.001	Nat. Fire Safety Council	903	2,880	-	-	1,558	1,658	-					
231	Publication and Legal Notices	99	183	56	300	300	56	300					
236	Public Relations (Advertising)	3,973	1,383	1,214	2,500	2,800	2,682	2,500	Target Solutions Program				
239	Dues and Subscription	1,545	1,692	1,975	2,000	2,200	2,285	6,000	Cradle Point Ipad WiFi for vehicles				
245	Telephone	6,421	5,435	6,566	7,040	7,040	6,991	9,000	FY23 Family Counseling Contract				
259	Other Professional Services	-	-	-	9,202	9,202	-	-					
261	Repairs and Maint - Buildings	21,903	45,719	48,290	43,000	43,000	43,085	43,000	\$4.8k windows station #1, \$3.2k redo floors both stations				
266	Repairs & Maint - Bldgs (H/AC)	12,979	9,301	11,576	12,000	22,000	22,875	30,000					
266.001	Repairs & Maint - Bldgs (H/AC)	430	260	485	800	800	278	800					
269	Repairs and Maint - Fire Hydrants	-	-	-	1,000	1,000	-	1,000	strip and paint 110 hydrants				
269.300	Repairs and Maint - Fire Hydrants	-	-	-	-	-	-	8,500					
271	Reserve Fireman	60	120	1,160	2,000	2,000	1,000	2,000					
	Total Contractual Services	52,813	71,483	75,889	74,940	96,899	94,756	108,000					

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
	<b>Supplies</b>												
311	Office Supplies	921	209	544	800	800	800	576	1,000				
312	Small Items of Equipment	26,083	22,438	26,949	30,000	35,000	35,000	33,106	35,000				spare parts for radio system, less \$5K-10% reduction
322	Chemical, Lab and Medical Supplies	892	849	2,680	3,000	3,000	3,000	2,465	4,000				
324	Household and Janitorial Supplies	2,371	2,774	2,128	3,000	3,000	3,000	2,514	3,000				
326	Clothing and Uniforms	13,601	10,720	23,022	18,000	22,000	22,000	21,358	22,000				
326.001	Clothing and Uniforms - PPE Turnout Gear	25,730	5,173	18,623	30,000	34,000	34,000	32,216	30,000				
328	Educational Supplies (Fire Prevention)	2,995	3,941	1,633	2,500	3,500	3,500	3,396	5,000				
329	Other Operating Supplies - Bed	14,189	19,224	15,013	24,000	25,000	25,000	21,738	25,000				
329.001	Other Operating Supplies - Bed				20,000	27,000	27,000	26,001	19,500				replace all beds both stations, less \$5K due to 10% reduction
331	Gas, Oil, Diesel Fuel and Grease	12,473	10,784	17,487	8,000	8,000	8,000	6,832	10,000				increased fuel cost
334	Tires and Tubes	1,908	5,659	5,367	8,000	8,000	8,000	8,000	10,000				
344	Safety Supplies	148	521	-	1,000	1,000	1,000	-	1,000				
	<b>Total Supplies</b>	<b>101,291</b>	<b>82,302</b>	<b>113,446</b>	<b>140,300</b>	<b>162,300</b>	<b>150,203</b>	<b>150,203</b>	<b>182,500</b>				
	<b>Fixed Charges</b>												
533	Machinery and Equipment - Copier	600	441	334	1,000	1,000	1,000	441	1,000				
944.001	IT Hardware Purchase-State Grant	-	4,999	-	-	-	-	-	-				
571	Inspections/Testing	10,986	7,726	6,664	13,000	13,000	13,000	12,728	15,000				generator annual maintenance
	<b>Total Fixed Charges</b>	<b>11,586</b>	<b>13,166</b>	<b>6,998</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>13,169</b>	<b>16,000</b>				
	<b>Total Fire</b>	<b>2,077,131</b>	<b>2,083,965</b>	<b>2,212,020</b>	<b>2,463,966</b>	<b>2,507,925</b>	<b>2,488,201</b>	<b>2,644,999</b>	<b>Building R&amp;M, increased overtime, 10% raise, reduced \$16K due to 10%</b>				

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July 1, 2023 To June 30, 2024													
Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
43100	Public Works												
	Personal												
111	Regular Employee Salaries	\$ 804,137	\$ 811,263	\$ 815,945	\$ 946,050	\$ 946,050	\$ 944,860	\$ 1,124,053					
113	Salaries - Overtime	23,066	23,662	23,706	31,500	31,500	20,060	33,000					
141	OASD Employers Share	58,658	58,395	61,294	75,561	72,373	56,519	88,515					
142	Employee Health Insurance	151,273	148,668	179,447	198,000	198,000	164,122	198,000					
143	Retirement - ING	7,500	7,453	7,944	10,381	10,381	7,907	9,450					
143.001	Retirement - TCRS	36,747	34,947	35,091	55,793	55,793	54,228	67,804	5.62% to 5.85%				
145	Employee Life Insurance	527	508	493	740	740	585	740					
147	Unemployment Insurance	431	448	435	1,500	1,500	553	1,500					
148	Education/Training/Travel/Lodging	1,599	600	1,515	5,000	5,000	-	5,000					
	Total Personnel	\$ 1,083,788	\$ 1,085,944	\$ 1,125,668	\$ 1,324,535	\$ 1,321,337	\$ 1,248,814	\$ 1,528,072					
	Contractual Services												
211	Postage	229	537	438	800	800	472	600	less \$200 increase ask + \$200 due to 10% reduction				
213	Automobile Licenses and Title	59	-	46	200	200	23	200	less \$200 increase ask due to 10% reduction				
216	Radio and TV Services	1,354	1,303	1,419	5,000	3,000	715	3,000					
221	Printing, Duplicating and Typing	-	-	-	400	400	-	400					
231	Publication/Formal Ads	1,057	-	325	2,000	2,000	710	2,000					
239	Dues and Subscriptions	80	-	65	4,000	1,000	-	1,000					
242	Water	3,004	2,876	2,282	3,500	3,500	2,819	3,500					
245	Telephone	3,274	3,103	2,917	7,500	5,000	2,724	4,000	less \$1K due to 10% reduction				
247	Street Lighting	242,986	222,360	203,064	275,000	268,688	200,987	250,000					
251	Vehicular Services	1,025	737	1,722	3,000	3,000	2,744	3,000	less \$2K increase ask due to 10% increase				
255	Data Processing	-	-	-	-	-	-	-					
259	Other Professional Services	7,148	2,218	1,462	8,000	8,000	6,537	8,000	less \$2K increase ask due to 10% increase				
261	Repairs and Maint. - Vehicles	22,729	22,175	26,483	27,000	27,000	27,344	27,000					
262	Repairs and Maint. - Other Machinery	17,860	19,033	17,505	20,000	20,000	17,707	20,000	less \$5K increase ask due to 10% increase				
264	Repairs and Maint. - Traffic Lighting	9,521	10,409	12,440	30,000	30,000	9,047	30,000					
266	Repairs and Maint. - Buildings	13,585	10,660	12,002	20,000	20,000	13,378	20,000					
268	Repairs and Maint. - Roads and Streets	6,492	5,659	6,768	10,000	10,000	6,128	10,000					
	Total Contractual Services	\$ 330,423	\$ 301,070	\$ 288,937	\$ 416,400	\$ 402,588	\$ 291,317	\$ 382,700					
	Supplies												
311	Office Supplies	2,250	2,227	3,715	5,000	5,000	2,556	5,000					
312	Small Items of Equipment	21,754	21,408	20,866	30,000	30,000	19,994	30,000	less \$5K increase ask due to 10% increase				
322	Chemical, Lab and Medical Supplies	8,258	10,942	12,582	11,000	13,800	12,413	13,000					
323.001	Trustee Expenses	14,896	7,949	9,400	13,500	13,500	11,789	13,000	less \$500 increase ask + \$500 due to 10% reduction				
324	Household and Janitorial Supplies	2,921	2,608	4,212	4,500	4,500	3,828	5,000	less \$500 increase ask due to 10% reduction				
326	Clothing and Uniforms	14,668	15,816	16,591	20,000	20,000	16,880	25,000	5 new employees				
331	Gas, Oil, Diesel Fuel and Grease	10,842	41,070	57,890	75,000	85,000	79,667	85,000					
334	Tires and Tubes	8,673	8,231	12,575	10,000	10,000	8,466	10,000					
342	Sign Parts and Supplies	8,629	13,769	6,916	20,000	20,000	14,453	20,000					
343	Sign Purchase	-	18,349	16,152	15,000	15,000	15,609	15,000	less \$3K increase ask due to 10% increase				
344	Safety Supplies	2,376	4,122	2,650	7,000	7,000	2,785	7,000					
	Total Supplies	\$ 95,267	\$ 146,391	\$ 163,568	\$ 211,000	\$ 223,000	\$ 188,448	\$ 228,000					
	Building Materials												

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024		
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget			
421	Guardrails	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	20,000		
451	Crushed Stone	10,066	9,614	30,807	4,002	22,005	40,000	40,000	40,000	28,264	40,000	40,000		
455	Tile and Pipe	18,175	30,807	15,000	11,487	11,487	20,000	20,000	20,000	14,148	20,000	20,000		
471	Asphalt and Asphalt Filler	8,185	15,000	-	-	37,504	90,000	90,000	90,000	59,484	90,000	90,000		less \$10K increase ask due to 10% increase
	Total Building Materials	36,405	55,421	-	-	293	2,000	2,000	2,000	500	2,000	2,000		
	Fixed Charges	306	82	82	293	293	2,000	2,000	2,000	500	2,000	2,000		
533	Machinery and Equip - Copier	306	82	82	293	293	2,000	2,000	2,000	500	2,000	2,000		
	Total Fixed Charges	306	82	82	293	293	2,000	2,000	2,000	500	2,000	2,000		
	Capital Outlay													
931	Roads, Street, and Parking	-	-	-	-	-	-	-	-	-	-	-	-	
931.001	Roads, Street, and Parking	286,385	223,936	223,936	386,694	386,694	450,000	450,000	450,000	387,459	450,000	450,000		less \$25K increase ask due to 10% increase
931.002	Street Striping	16,415	29,193	29,193	-	-	30,000	30,000	30,000	30,000	30,000	30,000		less \$5K increase ask due to 10% increase
933	Sidewalks	-	2,895	2,895	354	354	10,000	10,000	10,000	5,000	10,000	10,000		
933.001	State Grant-Phase 1 Sidewalks	-	3,238	3,238	25,481	25,481	190,000	190,000	190,000	11,137	190,000	190,000		moved balance to 933.002
933.002	Hiltschapel Road Phase 2 Sidewalk Project	-	-	-	15,330	15,330	250,000	250,000	250,000	22,750	250,000	250,000		FY23 balance plus \$395,500, moved \$175,000 to FY25
933.003	Coffee Street Sidewalk Project	-	-	-	6,870	6,870	50,000	50,000	50,000	15,394	50,000	50,000		moved \$83,940 to FY25
933.004	Oakdale Street Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-		
933.005	Madison Street Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-		
933.006	Oak Drive Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-		
938	Transition Plan Repairs	-	7,104	7,104	5,219	5,219	15,000	15,000	15,000	3,365	15,000	15,000		
939	Bridge Repairs	-	53	53	-	-	10,000	10,000	10,000	-	10,000	10,000		
943	Vehicles	-	-	-	-	-	-	-	-	-	-	-		
949	Other Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-		
960	Capital Repairs - Street Lights	-	-	-	1,045	1,045	-	-	-	2,540	-	-		
989	Additions to Capital Assets	-	-	-	-	-	-	-	-	-	-	-		
	Total Capital Outlay	302,770	286,419	286,419	441,003	441,003	1,005,000	1,010,000	1,010,000	477,646	1,166,219	1,166,219		
	Total Public Works	1,848,960	1,855,227	1,855,227	2,057,174	2,057,174	3,048,925	3,048,925	3,048,925	2,266,210	3,395,991	3,395,991		Sidewalks \$661K, 10% raise, less \$63.2K due to 10% reduction

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Account Number	Account Description	2019-2020			2020-2021			2021-2022			2022-2023		2022-2023		2022-2023		2023-2024	
		Audited		Audited	Audited		Audited		Amended Budget	Requested Budget	Estimated Balance	Proposed Budget						
44210	Contributions to Other Agencies																	
720.001	TN Rehabilitation Center	9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000	\$	9,000
720.003	Coffee County Child Care Center	3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000
720.005	South Central Human Resources	1,616		1,616		1,616		1,954		1,954		1,954		1,954		1,954		1,954
720.006	Coffee County Library	12,500		12,500		12,500		12,500		12,500		12,500		12,500		12,500		12,500
720.007	Coffee County Senior Center	8,500		8,500		8,500		8,500		8,500		8,500		8,500		8,500		8,500
720.008	Manchester Senior Center	-		-		-		-		-		-		-		-		-
720.010	Keep Coffee County Beautiful	-		-		-		-		-		-		-		-		-
720.011	Manchester/Coffee County Conference Center	195,669		213,674		366,418		500,000		500,000		500,000		500,000		500,000		500,000
720.013	Coffee County Children's Advocacy Center	6,500		6,500		6,500		6,500		6,500		6,500		6,500		6,500		2,000
720.014	TN Backroads Heritage	-		-		-		-		-		-		-		-		-
720.018	Chamber of Commerce	10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000
720.019	CASA	-		-		-		-		-		-		-		-		-
720.020	Coffee County Historical Society	5,000		5,000		-		-		-		-		-		-		-
720.021	Coffee County DAV	-		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000
720.022	Haven of Hope	5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000
720.023	The Storehouse	-		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000
720.024	Imagination Library of Coffee County	-		-		-		-		-		-		-		-		-
	Total Contributions to Other Agencies	\$ 256,795	\$	\$ 277,790	\$	\$ 425,534	\$	\$ 559,454	\$	\$ 559,454	\$	\$ 559,454	\$	\$ 559,454	\$	\$ 554,954	\$	\$ 554,954
	Other Uses																	
	Total Expenditures	\$ 8,766,556	\$	\$ 11,130,950	\$	\$ 11,070,628	\$	\$ 12,011,916	\$	\$ 12,111,861	\$	\$ 10,373,064	\$	\$ 12,714,915	\$	\$ 12,714,915	\$	\$ 12,714,915
51620	Operating Transfers																	
762	Transfer to Sanitation	50,000	\$	250,000	\$	50,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	1,000,000	\$	-
763	Transfer to Recreation Fund	950,000		1,234,895		831,000		1,400,000		2,036,450		2,036,450		1,858,467		1,858,467		1,858,467
764	Transfer to General Purpose School Fund	1,858,467		1,858,467		1,858,467		1,858,467		1,858,467		1,858,467		1,858,467		1,858,467		1,858,467
765	Transfer to Debt Service Fund	1,417,049		1,433,424		1,389,200		1,397,550		1,397,550		1,397,550		1,397,550		200,000		-
765.001	Transfer to Debt Service-Leave	25,500		125,500		300,000		300,000		300,000		300,000		300,000		200,000		-
767	Transfer to Tourism Fund	-		-		-		-		-		-		-		-		-
768	Transfer to Capital Equipment	-		-		871,215		483,900		603,886		603,886		603,886		2,322,000		-
	Total Other Uses	\$ 4,301,016	\$	\$ 4,902,226	\$	\$ 5,298,882	\$	\$ 5,539,917	\$	\$ 6,236,353	\$	\$ 6,296,353	\$	\$ 5,380,487	\$	\$ 5,380,487	\$	\$ 5,380,487
	Total Expenditures and Other Uses	\$ 13,067,572	\$	\$ 16,033,176	\$	\$ 16,369,510	\$	\$ 17,551,833	\$	\$ 18,408,214	\$	\$ 16,669,417	\$	\$ 18,095,382	\$	\$ 18,095,382	\$	\$ 18,095,382
	Revenues and Other Sources Over (Under)	\$ 1,263,507	\$	\$ 2,738,067	\$	\$ (126,869)	\$	\$ (2,046,305)	\$	\$ (2,007,587)	\$	\$ 47,185	\$	\$ (1,149,320)	\$	\$ (1,149,320)	\$	\$ (1,149,320)
	Expenditures and Other Uses	6,982,715		8,246,222		11,026,747		10,899,878		10,899,878		10,899,878		10,947,083		10,947,083		10,947,083
	Estimated Beginning Fund Balance July 1																	
	Non-spendable Fund Balance	80,000		80,000		98,484		98,484		98,484		98,484		98,484		98,484		98,484
	Assigned Fund Balance	-		-		-		-		-		-		-		-		-
	Fire Department Equipment	-		-		-		-		-		-		-		-		-
	Community Policing Fund Balance	-		-		-		-		-		-		-		-		-
	Unassigned Fund Balance	8,166,222		10,904,289		10,801,394		8,755,089		8,739,807		10,848,579		9,699,259		9,699,259		9,699,259
	Prior Period Adjustment			42,458														
	Estimated Ending Fund Balance June 30	\$ 8,246,222	\$	\$ 11,026,747	\$	\$ 10,899,878	\$	\$ 8,853,573	\$	\$ 8,892,291	\$	\$ 10,947,083	\$	\$ 9,797,743	\$	\$ 9,797,743	\$	\$ 9,797,743

FY23 approved budget showed \$5,967,244 with 1,748K budget deficit

\$1000,000 to capital equipment and less \$15,000 of divco.

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-5

City of Manchester, Tennessee  
CAPITAL EQUIPMENT REPLACEMENT FUND 250  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Original Budget	Requested Budget	Estimated Budget	Proposed Budget				
36332	Sale of Equipment-Street		\$ 43,159				\$ 4,354						
36333	Sale of Equipment-Sanitation		7,267				-						
36334	Sale of Equipment-Codes		11				3,696						
36335	Sale of Equipment-Recreation		-		202		-						
36350	Insurance Recoveries		3,875				-						
36351	Donation from Tourism for Recreation		17,500				-						
36360	Sale of Vehicles-Street		13,362				-						
36362	Sale of Vehicles-Sanitation		15,919				-						
36364	Sale of Vehicles-Police		2,129				-						
36365	Sale of Vehicles-Codes		1,790				-						
36961	Transfer from General Fund		-				871,215		483,900	603,886	603,886	2,322,000	\$1 million is not earmarked for any project
36965	Transfer from Sanitation		-				-		483,900	603,886	603,886	125,000	
	<b>Total Revenues</b>		<b>\$ 105,012</b>		<b>\$ 202</b>		<b>\$ 879,285</b>		<b>\$ 483,900</b>	<b>\$ 603,886</b>	<b>\$ 603,886</b>	<b>\$ 2,447,000</b>	
	<b>Expenditures</b>												
41310-943	Vehicles-Administration												
41510-943	Vehicles-Finance												
41600-943	Vehicles-Information Systems												
41700-942	Equipment-Health and Codes												
41700-943	Vehicles-Health and Codes												
41800-921	Building Improvement/Renovations												
41800-949	Other Machinery and Equipment												
42100-943	Vehicles-Police												
42100-949	Other Machinery and Equipment						311,200						
42200-921	Building Improvement/Renovations-Fire				12,200								
42200-943	Vehicles-Fire												
42200-949	Other Machinery and Equipment-Fire						212,807						
43100-943	Vehicles-Street		23,500				8,500		250,000	250,000	27,000	160,000	Chevy Tahoe
43100-949	Other Machinery and Equipment		44,503				204,361		125,000	125,000	27,810	125,000	FY23 TNT Rescue Tools, FY24 self-contained breathing (Sbk each for 20)
43100-960	Capital Repairs-Street Lights		5,917		6,934		6,361		100,000	100,000	11,301	100,000	FY23 tractor, etc. FY24 mini excavator, sled/hog
43200-943	Vehicles-Sanitation											125,000	Interstate ramp lights
43200-949	Other Machinery and Equipment-Sanitation												tucks
44200-921	Building Improvement/Renovation-Rec Center				9,925		6,075		8,900	20,474	20,474	550,000	FY23 lily pads, frog tables, FY24 aquatics, aerobics room
44200-943	Vehicles-Recreation						46,024				8,819		chiller compressor
44200-949	Other Machinery and Equipment-Rec Center		13,985		9,720		12,501			16,311	16,311		
44720-921	Building Improvements-Parks												
44720-943	Vehicles-Parks						529						
44720-949	Other Machinery and Equipment-Parks		21,730									47,000	mower/tractor/trailer

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-5

Total Expenditures	\$	142,015	\$	38,779	\$	808,359	\$	483,800	\$	715,557	\$	626,859	\$	1,447,000
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City of Manchester, Tennessee  
 Annual Budget  
 For the Fiscal Year Ending June 30, 2024

Schedule D-5

City of Manchester, Tennessee  
 CAPITAL EQUIPMENT REPLACEMENT FUND 250  
 Statement of Proposed Operations  
 July 1, 2021 To June 30, 2022

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023			
		Audited	Audited	Audited	Audited	Original Budget	Original Budget	Estimated Budget	Proposed Budget						
	Revenues over (Under) Expenditures	\$	(37,003)	\$	(38,577)	\$	70,906	\$	-	\$	(111,671)	\$	(22,973)	\$	1,000,000
	Estimated Beginning Fund Balance July 1	\$	319,846	\$	282,843	\$	244,266	\$	315,172	\$	315,172	\$	315,172	\$	292,199
	Estimated Ending Fund Balance June 30	\$	282,843	\$	244,266	\$	315,172	\$	315,172	\$	203,501	\$	292,199	\$	1,292,199

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

Schedule G-1

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	
<b>Revenues</b>										
<b>Intergovernmental</b>										
33432	ARRP Funds Revenue	-	45,775.00	-	-	-	-	1,637,562	\$	-
33433	TDECARP Funds Revenue	-	-	-	-	-	-	-	-	-
33499	State CARES ACT- COVID19 Reimb	-	-	-	-	-	-	-	-	1,647,819
33700	Coffee County Industrial Park	-	-	-	-	-	-	-	-	-
	Total Intergovernmental	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	34,800
	Donation Doubling									34,800
	Charges for Current Services	17,400	63,175	17,400	17,400	17,400	17,400	1,654,962	\$	1,682,619
	Billing and Admin Fees/Sanitation	19,859	-	-	-	-	-	-	-	-
	Total Charges for Current Services	19,859	-	-	-	-	-	-	-	-
34461	Other Revenues	26,556	13,481	12,551	33,000	33,000	33,000	14,234	\$	33,000
36101	Interest Earnings	-	-	-	3,000	3,000	3,000	67,589		-
36330	Sale of Equipment/Vehicles	9,514	-	-	-	-	-	23,807		-
36350	Insurance Recoveries	-	-	-	-	-	-	-		-
36530	Loss on Disposal of Fixed Assets	-	-	-	1,000	1,000	1,000	-		1,000
36950	Bad Debts Collections	-	-	163	-	-	-	-		-
36974	Booster Station Revenue	-	-	-	-	-	-	-		-
36975	Water Tower Revenue	-	-	-	-	-	-	-		-
36976	Grant Revenue	-	-	-	-	-	-	-		-
36977	Contribution from County	-	-	-	-	-	-	-		-
36978	AT & T Rental Revenue	14,520	15,972	-	16,500	16,500	16,500	15,972		16,500
36980	Other Revenues	-	-	-	-	-	-	1,367		-
36981	Bond Premiums	-	-	-	-	-	-	-		-
36998	Contributed Assets	-	-	-	-	-	-	-		-
36999	Donated Infrastructure	481,637	632,200	-	100,000	100,000	100,000	-		100,000
	Total Other Revenues	532,227	661,653	12,714	153,500	153,500	153,500	122,969	\$	150,500
<b>Water &amp; Sewer Revenue</b>										
37111	Inside Res/Metered Water Sales	745,412	991,776	924,761	910,000	910,000	910,000	940,620	\$	1,078,140
37112	Inside Comm/Metered Water Sales	529,385	513,917	549,862	587,600	587,600	587,600	586,340		678,300
37113	Inside Ind/Metered Water Sales	198,151	193,503	198,552	208,000	208,000	208,000	206,767		242,760
37114	Outside Res/Metered Water Sales	829,045	856,298	864,440	899,600	899,600	899,600	918,772		1,064,455
37115	Outside Comm/Metered Water Sales	146,779	140,554	135,616	156,000	156,000	156,000	145,816		172,550

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024		
		Audited	Budget	Audited	Budget	Audited	Budget	Original	Amended	Requested	Budget	Estimated	Budget	Proposed		
37116	Outside Ind/Metered Water Sales	391,449		390,248		441,711		447,200	800	447,200	800	447,200	800	473,747	532,168	
37117	Unbilled Water	-		-		10										
37119	Other Metered Water Sales	4,845		3,417		1,577		2,500		2,500		2,500		473	2,500	
37121	Ready To Serve	61,975		62,429		65,009		65,000		65,000		65,000		64,318	65,000	
37131	Sprinkler Sys/Fire Protection	481,222		488,467		556,867		590,000		590,000		590,000		546,716	639,000	
37141	Sales to Hillsville	75,775		114,731		102,098		122,000		122,000		122,000		94,983	98,000	
37191	Forfeited Discounts/Penalties	59,509		57,343		61,360		60,000		60,000		60,000		63,768	60,000	
37193	Water Service Calls	126,051		123,880		126,538		100,000		100,000		100,000		156,862	130,000	
37196	Water Tap Fees	62,761		63,531		56,942		32,000		32,000		32,000		62,095	50,000	
37199	Miscellaneous-Water	1,042,341		1,055,337		1,069,853		1,092,000		1,092,000		1,092,000		1,131,366	1,299,480	
37211	Sewer Chg/Inside Residential	627,600		605,642		652,755		676,000		676,000		676,000		715,010	804,440	
37212	Sewer Chg/Inside Commercial	266,251		273,097		274,032		291,200		291,200		291,200		241,392	291,788	
37213	Sewer Chg/Inside Industrial	6,062		5,922		4,341		6,250		6,250		6,250		4,285	6,250	
37214	Sewer Chg/Outside Residential	104,911		83,661		85,504		106,600		106,600		106,600		90,768	110,000	
37215	Sewer Chg/Outside Commercial	468,051		380,976		423,562		504,400		504,400		504,400		415,271	500,000	
37216	Sewer Chg/Outside Industrial	14,546		14,348		30,958		15,600		15,600		15,600		70,037	60,000	
37241	Hillsville Sewer-Unbilled	53,328		60,653		62,770		57,000		57,000		57,000		59,388	57,000	
37295	Pretreatment Fees	17,692		44,250		28,000		25,000		25,000		25,000		19,500	15,000	
37296	Sewer Tap Fees															
37297	Single Family Capacity														5,000	new fee starting 4/2023
37298	Hotel/Motel Capacity														25,000	new fee starting 4/2023
37299	Commercial/Industrial Capacity														10,000	new fee starting 4/2023
	Total Other Revenues															
	Total Revenues	\$ 6,882,627	\$ 7,248,808	\$ 6,523,980	\$ 6,717,208	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 7,008,294	\$ 7,997,631	\$ 9,830,750

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	
52113	Expenses									
	Purification									
	Contractual Services									
241	Electric	\$ 75,027	\$ 62,737	\$ 79,597	\$ 65,000	\$ 65,000	\$ 65,000	\$ 61,652	\$ 65,000	
245	Telephone and Telegraph	15,017	25,458	19,079	25,000	25,000	25,000	420	500	stopped in 12/21
	Total Contractual Services	\$ 90,044	\$ 88,195	\$ 98,676	\$ 90,000	\$ 90,000	\$ 90,000	\$ 62,072	\$ 65,500	
353	Supplies									
	Water Purchased for Resale	\$ 1,185,766	\$ 1,106,764	\$ 1,336,707	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000	\$ 1,397,606	\$ 1,680,000	12% increase
	Total Supplies	\$ 1,185,766	\$ 1,106,764	\$ 1,336,707	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000	\$ 1,397,606	\$ 1,680,000	
541	Fixed Charges									
	Provision for Depreciation	\$ 488,625	\$ 496,902	\$ 760,905	\$ 480,000	\$ 480,000	\$ 800,000	\$ 800,000	\$ 800,000	
	Total Fixed Charges	\$ 488,625	\$ 496,902	\$ 760,905	\$ 480,000	\$ 480,000	\$ 800,000	\$ 800,000	\$ 800,000	
	Total Purification	\$ 1,764,435	\$ 1,691,861	\$ 2,196,287	\$ 1,930,000	\$ 1,930,000	\$ 2,250,000	\$ 2,259,677	\$ 2,545,500	
52115	Shop and Maintenance									
	Personnel									
111	Regular Employee Salaries	\$ 1,009,656	\$ 972,621	\$ 1,026,385	\$ 1,075,000	\$ 1,128,750	\$ 1,200,000	\$ 1,199,211	\$ 1,182,500	FY23 Payouls \$100K
113	Salaries - Overtime	94,022	91,403	119,976	100,000	105,000	110,000	111,445	110,000	
130	Accrued Benefits	11,289	(31,809)	24,661	30,000	31,500	31,500	34,650	30,000	
141	OASI Employers Share	80,768	76,975	82,926	93,500	98,109	102,625	102,916	101,171	
142	Employee Health Insurance	182,717	188,288	205,063	220,000	220,000	220,000	214,646	220,000	
143	Retirement - ING	18,509	15,602	15,712	20,000	21,205	21,205	9,758	20,000	
143.001	Retirement - TCRS	87,762	41,375	45,903	53,700	57,315	75,392	75,606	77,499	
145	Employee Life Insurance	700	668	647	1,000	1,000	1,000	746	1,000	
146	Worker's Compensation	36,644	19,760	12,269	45,000	45,000	45,000	12,518	45,000	
147	Unemployment Insurance	588	595	592	1,000	1,000	1,000	647	1,000	
148	Education/Training/Travel/ Lodging	3,402	3,813	6,625	6,500	6,500	8,000	8,444	8,000	employee turnover
149	Other Employee Benefits									
	Total Personnel	\$ 1,526,057	\$ 1,379,291	\$ 1,540,759	\$ 1,645,700	\$ 1,715,579	\$ 1,815,722	\$ 1,770,588	\$ 1,796,170	
	Contractual Services									
241	Electric	\$ 5,905	\$ 6,118	\$ 6,914	\$ 6,250	\$ 6,250	\$ 7,400	\$ 7,393	\$ 7,400	

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget		
245	Telephone and Telegraph	3,057	2,568	3,865	3,000	3,000	6,000	5,916	6,000		
249	Other Utility Services	-	-	343	1,000	1,000	1,000	-	1,000		
254	Architectural/Engineering Services	13,903	11,763	13,160	12,000	12,000	12,000	14,192	12,000		
259	Other Professional Services	17,488	16,512	21,657	20,000	20,000	20,000	15,286	20,000		
261	Repair & Maintenance - Motor Vehicles	41,189	21,500	26,120	32,500	32,500	32,500	24,908	32,500		
262	Repair & Maintenance - Other Machinery	42,708	41,861	41,368	43,500	43,500	43,500	26,953	43,500		
265	Repair & Maintenance - Grounds	2,533	57	786	2,000	2,000	2,500	2,054	2,000		Inflation
266	Repair & Maintenance - Buildings	2,278	611	1,373	2,000	2,000	4,000	3,791	3,500		Inflation
269.1	Repair & Maintenance - Water Lines	173,682	199,386	205,883	215,000	215,000	215,000	222,404	215,000		
269.2	Repair & Maintenance - Sewer Lines	28,852	33,656	28,348	35,500	35,500	35,500	27,353	35,500		
269.3	Technical/Radio Equipment Upgrades	8,256	13,610	23,687	25,000	25,000	25,000	7,820	25,000		
	Total Contractual Services	\$ 339,851	\$ 347,642	\$ 373,505	\$ 397,750	\$ 397,750	\$ 404,400	\$ 358,070	\$ 403,400		
	Supplies										
312	Small Items of Equipment	18,129	2,067	8,438	3,000	3,000	3,000	10,162	3,800		
324	Household & Janitorial Supplies	796	373	1,751	1,000	1,000	2,000	2,762	2,000		Inflation
326	Clothing and Uniforms	21,921	22,300	22,463	25,000	25,000	25,000	15,615	25,000		
328	Educational Supplies	-	-	302	250	250	250	481	250		
329	Other Operating Supplies	7,772	5,065	7,497	6,000	6,000	6,000	5,771	7,000		
331	Gas, Oil, Diesel Fuel and Grease	25,775	47,209	53,509	45,500	45,500	65,000	64,005	65,000		
338	Repair Parts - Water/Sewer Lines	-	-	-	-	-	-	-	-		
	Total Supplies	\$ 74,333	\$ 77,014	\$ 93,959	\$ 80,750	\$ 80,750	\$ 101,250	\$ 98,795	\$ 103,050		
	Fixed Charges										
511	General Liability Insurance	14,575	10,000	12,000	14,575	14,575	14,575	14,000	14,575		
533	Machinery and Equipment - Copier	-	-	-	3,500	3,500	3,500	-	-		
541	Provision for Depreciation	35,839	47,151	52,334	37,000	37,000	60,000	60,000	60,000		
564	State-Annual Maintenance	11,306	10,806	15,664	14,000	14,000	14,000	11,519	14,000		
	Total Fixed Charges	\$ 61,720	\$ 67,957	\$ 79,998	\$ 69,075	\$ 69,075	\$ 92,075	\$ 85,519	\$ 88,575		
	Capital Outlay										
943	Vehicles	471	32,500	12	26,000	26,000	26,000	9,431	115,000		3 trucks
944	ARRP Fund Project	-	-	-	-	-	258,333	258,333	3,016,790		balance less camera trailer
945	TDEC ARRP Grant	-	-	-	-	-	-	-	2,059,774		includes \$412K match
946	ARC Grant Expenditures	-	-	-	-	-	3,108	3,108	-		not yet awarded

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	Walgreens to Oak Street		
947	Water Main Relocation	\$ 471,000	\$ 32,500,000	\$ -	\$ -	\$ 12,266	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ 287,440,544	\$ 270,871,500	\$ 6,791,564,300	\$ -		
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	Walgreens to Oak Street		
52116	Customer Accounts & Collections														
	<b>Personnel</b>														
111	Regular Employee Salaries	\$ 175,196	\$ 153,400	\$ 98	\$ 162,305	\$ 551	\$ 162,000	\$ 2,000	\$ 170,100	\$ 2,100	\$ 170,100	\$ 165,991	\$ 178,000		
113	Salaries - Overtime	59	98	(7,183)	561	5,569	2,600	2,730	2,100	2,730	2,100	545	2,200		
130	Accrued Benefits	2,549	(7,183)	10,973	11,539	12,800	12,800	13,437	13,437	13,437	13,437	13,168	13,984		
141	OASD Employers Share	12,785	10,973	33,675	42,408	34,500	34,500	34,500	34,500	45,000	45,000	43,361	45,000		
142	Employee Insurance	34,158	33,675	6,122	6,158	8,100	8,100	8,600	8,600	6,367	6,367	6,778	6,200		
143	Retirement - ING	6,122	7,034	11,704	12,709	116	200	200	200	10,251	10,087	10,087	10,712		
143.001	Retirement - TCRS	7,953	11,704	117	173	173	6,000	6,000	6,000	3,000	3,000	176	200		
145	Death Benefit Plans	119	117	195	173	200	200	200	200	200	200	96	200		
146	Worker's Compensation	6,373	96	96	96	200	200	200	200	200	200	2,000	2,000		
147	Unemployment Insurance	99	96	96	96	200	200	200	200	200	200	2,000	2,000		
148	Education	-	1,188	-	-	-	1,200	1,200	1,200	1,200	-	-	2,000		
	Total Personnel	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -	\$ -		
	<b>Contractual Services</b>														
211	Postage	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000	\$ 7,000		
221	Printing, Duplicating, and Typing	5,411	7,423	385	163	3,144	9,500	9,500	9,500	9,500	9,500	9,500	9,500		
231	Publication Form/Legal Notices	385	2,190	4,131	3,144	-	-	-	-	-	-	-	-		
235	Membership, Registration and Tuition	13,851	4,131	-	-	-	-	-	-	-	-	-	-		
239	Dues and Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-		
245	Telephone and Telegraph	305	362	254	254	400	400	400	400	400	400	400	400		
249	Other Utility Services	6,325	8,790	9,450	9,450	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200		
252	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-		
253	Accounting/Auditing Services	5,100	6,214	5,790	5,790	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500		
254	Architectural/Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-		
255	Data Processing Support	11,609	17,142	9,959	9,959	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500		
256	Consultant's Services	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000	\$ 7,000		
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394	\$ 163	\$ 1,200	\$ 1,200	\$ 1,200	\$ 15,000	\$ 12,210	\$ 7,000			
	<b>Total Shop and Maintenance</b>	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	\$ -	\$ -	\$ -			
	<b>Total Personnel</b>	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096	\$ -	\$ -	\$ -			
	<b>Total Contractual Services</b>	\$ 28,854	\$ 32,896	\$ 7,423	\$ 9,394										

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee		Water and Sewer Fund 413		Statement of Proposed Operations		July 1, 2023 To June 30, 2024							
Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024			
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget				
259	Other Professional Services	443	332	-	1,000	1,000	1,000	1,000	1,000	1,000		1,000	
263	Repair and Maintenance - Furniture	210	198	-	1,000	1,000	1,000	1,000	1,000	1,000		2,000	
267	Repair and Maintenance - Computer Equip	2,234	1,279	4,412	5,000	5,000	5,000	5,000	5,000	5,000		141,900	
	Total Contractual Services	\$ 74,727	\$ 80,957	\$ 77,322	\$ 90,800	\$ 90,800	\$ 148,300	\$ 116,373	\$ 141,900				
	Supplies												
311	Office Supplies	2,830	4,460	3,850	4,500	4,500	5,500	4,268	5,500			5,500	
312	Small Items of Equipment	1,499	571	519	1,500	1,500	6,000	5,612	4,000			4,000	
319	Other Supplies and Materials	-	13	-	500	500	750	648	750			750	
324	Household & Janitorial Supplies	-	13	-	850	850	850	316	850			850	
326	Clothing and Uniforms	-	-	-	-	-	-	-	-			-	
331	Gas, Oil, Diesel Fuel and Grease	4,655	6,175	11,046	5,500	5,500	13,000	12,611	13,000			13,000	
	Total Supplies	\$ 8,984	\$ 11,232	\$ 15,416	\$ 12,850	\$ 12,850	\$ 26,100	\$ 23,454	\$ 24,100				
	Fixed Charges												
511	General Liability Insurance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000			2,000	
512	Professional Liability/Surety Bond	306	100	100	325	325	325	200	325			325	
521	Building Insurance	500	500	500	500	500	500	500	500			500	
522	Vehicle Insurance	6,967	7,000	7,000	7,000	7,000	7,000	7,000	7,000			7,000	
533	Machinery & Equip-Copier	-	-	-	500	500	500	-	500			500	
541	Provision for Depreciation	2,120	2,120	5,980	2,500	2,500	6,000	6,000	6,000			6,000	
	Total Fixed Charges	\$ 11,893	\$ 11,720	\$ 15,580	\$ 12,825	\$ 12,825	\$ 16,325	\$ 15,700	\$ 16,325				
	Debt Service												
693	Amortization of Bond Premium	-	-	-	-	-	-	-	-			-	
699	Amortization of Loss on Refunding	-	-	-	-	-	-	-	-			-	
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	Grants, Contributions and Other												
741	Bad Debt Expense	3,740	11,324	5,894	9,000	9,000	9,000	5,157	9,000			9,000	
	Total Grants, Contributions and Other	\$ 3,740	\$ 11,324	\$ 5,894	\$ 9,000	\$ 9,000	\$ 9,000	\$ 5,157	\$ 9,000				
	Capital Outlay												
913	Land Rights & Easements	120	-	-	400	400	400	-	400			400	
943	Water Vehicles	-	-	-	-	-	-	-	-			-	
947	Office Machinery and Equipment	-	-	-	1,000	1,000	1,000	-	1,000			1,000	
	Total Capital Outlay	\$ 120	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	\$ 1,400				



City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget					
511	General Liability Insurance - Sewer	\$ 19,400	\$ 17,879	\$ 17,494	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 18,534	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
541	Provision for Depreciation	1,117,088	1,104,272	798,216	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	
564	State-Annual Maintenance Fee	10,030	11,816	10,800	14,000	14,000	14,000	14,000	14,000	14,000	8,300	14,000	14,000	14,000	14,000	14,000	
566	State Sanitary Survey Fees	4,439	-	1,860	2,000	2,000	2,000	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000	
	Total Fixed Charges	\$ 1,150,957	\$ 1,133,967	\$ 828,370	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,146,834	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	
	Capital Outlay																
	Sewer Vehicles																
943	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Sewer Treatment and Disposal	\$ 1,872,873	\$ 1,897,802	\$ 1,617,240	\$ 1,973,600	\$ 1,976,990	\$ 2,004,916	\$ 1,951,212	\$ 2,022,507	\$ 1,951,212	\$ 2,022,507	\$ 1,951,212	\$ 2,022,507	\$ 1,951,212	\$ 2,022,507	\$ 2,022,507	
52218	Mechanical Maintenance																
	Personnel																
111	Regular Employee Salaries	\$ 36,657	\$ 43,285	\$ 56,494	\$ 46,000	\$ 48,300	\$ 48,300	\$ 48,300	\$ 48,300	\$ 48,300	\$ 46,966	\$ 50,600	\$ 46,966	\$ 50,600	\$ 46,966	\$ 50,600	
113	Salaries - Overtime	13,381	60,183	52,380	25,000	26,250	26,250	26,250	26,250	26,250	23,153	27,500	23,153	27,500	23,153	27,500	
130	Accrued Benefits	364	(1,026)	796	5,961	6,154	6,154	6,154	6,154	6,154	796	6,447	796	6,447	796	6,447	
141	OASI Employers Share	3,810	7,781	8,304	4,460	4,754	4,754	4,754	4,754	4,754	5,425	6,468	5,425	6,468	5,425	6,468	
142	Employee Health Insurance	5,206	5,362	5,844	6,100	6,100	6,100	6,100	6,100	6,100	6,725	6,100	6,100	6,100	6,100	6,100	
143.001	Retirement - TCRS	5,432	16,779	16,942	2,300	2,513	2,513	2,513	2,513	2,513	3,985	4,954	3,985	4,954	3,985	4,954	
145	Employee Life Insurance	38	38	28	50	50	50	50	50	50	31	50	31	50	31	50	
146	Worker's Compensation	1,593	846	1,018	1,600	1,600	1,600	1,600	1,600	1,600	1,011	1,600	1,011	1,600	1,011	1,600	
147	Unemployment Insurance	24	24	48	100	100	100	100	100	100	48	100	48	100	48	100	
	Total Personnel	\$ 66,505	\$ 133,272	\$ 141,854	\$ 91,471	\$ 95,821	\$ 95,821	\$ 95,821	\$ 95,821	\$ 95,821	\$ 88,141	\$ 103,819	\$ 88,141	\$ 103,819	\$ 88,141	\$ 103,819	
	Contractual Services:																
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
326	Clothing and Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
329	Other Operating Supplies	1,969	3,630	2,504	2,500	2,500	2,500	2,500	2,500	2,500	3,618	3,000	3,618	3,000	3,000		
331	Gas, Oil, Diesel Fuel and Grease	924	5,066	5,136	3,500	3,500	3,500	3,500	3,500	3,500	1,378	3,500	1,378	3,500	1,378	3,500	
	Total Contractual Services	\$ 2,893	\$ 8,696	\$ 7,639	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,996	\$ 6,500	\$ 4,996	\$ 6,500	\$ 4,996	\$ 6,500	
	Fixed Charges																
541	Provision for Depreciation	\$ 3,029	\$ 3,029	\$ 3,029	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	
	Total Fixed Charges	\$ 3,029	\$ 3,029	\$ 3,029	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

City of Manchester, Tennessee  
Water and Sewer Fund 413  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	
	Total Mechanical Maintenance	\$ 72,427	\$ 144,997	\$ 152,522	\$ 100,671	\$ 105,021	\$ 105,021	\$ 105,021	\$ 96,337	\$ 113,519
53000	Special Item-OP&B	\$ (54,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	Special Item Related to OPEB	\$ (54,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Special Items	\$ (54,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49100	Debt Service	\$ 396,468	\$ 514,615	\$ 203,324	\$ 317,000	\$ 317,000	\$ 317,000	\$ 317,000	\$ 274,562	\$ 234,713
630	Bond Interest	-	-	-	-	-	-	-	-	-
49200	SRF -Base Loan Interest	9,876	8,772	680	9,000	9,000	9,000	9,000	-	-
664	USDA Loan Interest-Water Tank	35,177	34,436	2,836	35,000	35,000	35,000	35,000	-	-
665	USDA Loan Interest	-	-	99,950	-	-	-	-	-	-
700	Bond Issuance Costs	-	-	-	-	-	-	-	-	-
49501	Other Debt Service	-	-	-	-	-	-	-	-	-
690	Bank Service Charges	355	-	300	2,000	2,000	2,000	2,000	800	800
691	Total Debt Service	\$ 441,876	\$ 557,823	\$ 307,090	\$ 363,000	\$ 363,000	\$ 363,000	\$ 363,000	\$ 275,362	\$ 235,513
	Total Expenses	\$ 6,444,186	\$ 6,523,417	\$ 6,717,207	\$ 6,949,221	\$ 7,036,274	\$ 7,879,534	\$ 7,573,052	\$ 14,556,619	\$ 14,556,619
	Revenues Over (Under) Expenses	\$ 438,441	\$ 725,391	\$ 30,115	\$ 176,429	\$ 89,376	\$ (753,884)	\$ 1,213,173	\$ (4,725,869)	Shop & maintenance capital outlay
	Convert to Cash Basis:									
	Principal Payments	(1,579,332)	(1,764,066)	(2,362,403)	(1,405,000)	(1,405,000)	(1,405,000)	(1,405,000)	(1,405,000)	(1,436,000)
	Depreciation	1,646,701	1,653,474	1,620,464	1,642,700	1,642,700	1,989,200	1,989,200	1,989,200	1,989,200
	Total Conversion to Cash Basis	505,810	614,799	(711,824)	414,129	327,076	(169,684)	1,797,373	(4,171,669)	
	Estimated Beginning Net Assets July 1	\$ 23,434,157	\$ 23,872,598	\$ 24,638,989	\$ 24,669,104	\$ 24,669,104	\$ 24,669,104	\$ 24,669,104	\$ 24,669,104	\$ 25,882,277
	Restatement	-	41,000	-	-	-	-	-	-	-
	Estimated Ending Net Assets June 30	\$ 23,872,598	\$ 24,638,989	\$ 24,669,104	\$ 24,845,533	\$ 24,758,480	\$ 23,915,220	\$ 25,882,277	\$ 21,156,407	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

Schedule D-1

City of Manchester, Tennessee  
Sanitation Fund 260  
Statement of Proposed Operations  
JULY 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
<b>Revenues and Other Sources</b>									
<b>Charges for Current Services</b>									
34131	Administrative Service Fees	107,907	105,455	109,290	107,000	107,000	103,937	107,000	
34412	Solid Waste Residential Collection	314,471	306,672	331,427	300,000	300,000	311,183	315,000	
34415	Solid Waste Debris Pickup	11,642	7,525	16,096	15,000	15,000	8,611	15,000	
34423	Solid Waste Surcharge - General	720,709	770,871	839,529	720,000	720,000	875,876	850,000	
34440	Refuse Recycling Charges	9,415	14,105	25,375	17,000	17,000	10,300	17,000	
36999	Miscellaneous Revenue	-	-	-	-	-	-	-	
	Total Current Services	1,164,144	1,204,759	1,321,717	1,159,000	1,159,000	1,309,907	1,304,000	
<b>Other Sources</b>									
36961	Transfer from General Fund	50,000	250,000	50,000	100,000	100,000	100,000	-	
	Total Other Revenue	50,000	250,000	50,000	100,000	100,000	100,000	-	
	Total Revenues and Other Sources	1,214,144	1,454,759	1,371,717	1,259,000	1,259,000	1,409,907	1,304,000	
<b>Expenditures</b>									
<b>43200 Sanitation Services</b>									
<b>Personnel</b>									
111	Regular Employee Salaries	229,233	216,183	232,352	320,250	320,250	233,252	255,000	
113	Salaries - Overtime	1,685	2,441	3,575	10,500	10,500	2,236	6,000	
141	OASI Employers Share	17,665	16,725	18,048	26,205	26,205	18,015	19,967	
142	Health Insurance	55,950	54,987	60,031	70,000	70,000	60,187	65,000	
143	Retirement - ING	-	-	-	-	-	854	-	
143.001	Retirement - TCRS	7,556	9,331	10,685	18,945	18,945	13,234	15,295	
145	Employee Life Insurance	195	188	182	270	270	164	270	
146	Worker's Compensation	10,324	2,690	2,899	9,000	9,000	2,839	5,000	
147	Unemployment Insurance	159	166	161	500	500	162	500	
	Total Personnel	322,767	302,711	327,922	455,670	455,670	330,942	367,031	
<b>Contractual Services</b>									
261	Repairs and Maint - Vehicles	19,997	16,219	35,235	40,000	40,000	27,427	40,000	
262	Repairs and Maint - Other Machinery	9,300	6,306	9,084	30,000	30,000	17,479	30,000	
293	Recycle Containers/Cardboard	904	958	1,735	12,000	12,000	6,178	12,000	
294	Brush Disposal	30,817	24,045	27,983	50,000	50,000	34,073	50,000	
294.001	Cardboard Disposal	742,784	817,447	892,829	850,000	850,000	945,612	24,000	cardboard disposal
295	Landfill Services	803,802	864,975	966,865	982,000	982,000	1,030,768	950,000	inc \$76000/month to \$78,801 3/2022
	Total Contractual Services	803,802	864,975	966,865	982,000	982,000	1,030,768	1,106,000	

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-1

City of Manchester, Tennessee  
Sanitation Fund 260  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020 Audited			2020-2021 Audited			2021-2022 Audited			2022-2023 Amended Budget		2022-2023 Requested Budget		2022-2023 Estimated Balance		2023-2024 Proposed Budget			
	Supplies																			
312	Small Items of Equipment	797	\$	145	\$	401	\$	3,000	\$	3,000	\$	3,000	\$	3,000	\$	805	\$	3,000		
331	Gas, Oil, Diesel Fuel and Grease	15,914		13,418		23,606		35,000		35,000		35,000		35,000		26,988		35,000		
334	Tires, Tubes, ETC.	6,175		6,224		3,250		8,000		8,000		8,000		8,000		6,071		8,000		
511	General Liability	2,377		2,710		2,843		3,000		3,000		3,000		3,073		3,073		3,000		
	Total Supplies	25,263	\$	22,497	\$	30,100	\$	49,000	\$	49,000	\$	49,000	\$	49,000	\$	36,938	\$	49,000		
	Capital Outlay																			
999	Additions to Fixed Assets	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	
	Total Capital Outlay	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	
	Total Expenditures	1,151,832	\$	1,190,183	\$	1,324,888	\$	1,486,670	\$	1,486,670	\$	1,486,670	\$	1,486,670	\$	1,398,648	\$	1,522,031		
	Transfer to Other Funds																			
50000-001	Transfer to Debt Service Fund	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	
51620-768	Transfer to Capital Equipment Fund	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	125,000	
	Total Transfers	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	125,000	
	Total Expenditures and Other Sources	1,151,832	\$	1,190,183	\$	1,324,888	\$	1,486,670	\$	1,486,670	\$	1,486,670	\$	1,486,670	\$	1,398,648	\$	1,647,031		Landfill Service, general fund x-fer
	Revenues and Other Sources Over (Under)																			
	Expenditures and Other Uses	62,312	\$	264,576	\$	46,829	\$	(227,670)	\$	(227,670)	\$	(227,670)	\$	11,258	\$	(343,031)	\$	(343,031)		xfer to Cap Equip (\$125K), Landfill services \$100K
	Estimated Beginning Fund Balance July 1	329,227	\$	391,539	\$	656,115	\$	702,944	\$	702,944	\$	702,944	\$	702,944	\$	714,202	\$	714,202		
	Estimated Ending Fund Balance June 30	391,539	\$	656,115	\$	702,944	\$	475,274	\$	475,274	\$	475,274	\$	714,202	\$	371,171	\$	371,171		FY23 approved budget showed \$169K FB with \$210K budget deficit

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
31920	Room Occupancy Tax	\$ 208,939	\$ 199,545	\$ 269,610	\$ 250,000	\$ 250,000	\$ 250,000	\$ 254,702	\$ 282,000	27.78%	
	Total Local Taxes	\$ 208,939	\$ 199,545	\$ 269,610	\$ 250,000	\$ 250,000	\$ 250,000	\$ 254,702	\$ 282,000		
	Local Taxes										
	Intergovernmental										
33495	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
33486	TN Arts Commission	9,400	22,652	-	-	-	-	-	-		
33487	State CARES ACT-COVID19 Reimb	-	-	-	-	-	-	-	-		
33494	Comm Foundation Grant	5,000	160,144	-	-	-	-	-	-		
33499	LPRF Grant (Soccer Complex)	175,886	36,779	-	-	-	-	-	-		
33499	LPRF Grant (Soccer Complex)-Park Partners	36,779	-	-	-	-	-	-	-		
33500	LPRF Grant (Soccer Complex)-Hikind	50,000	-	-	-	-	-	-	-		
33501	Diabetes Grant B	14,990	10,368	4,632	-	-	-	-	-		
33502	Diabetes Grant A	-	298,025	150,475	-	-	-	-	-		
33504	Tennis Court Grant	-	-	-	-	-	-	-	-		
33505	Diabetes Bike Grant	-	-	-	-	-	-	-	-		
33506	Soccer Complex Electric Grant	-	-	-	-	-	-	-	-		
33507	Commit to Health Grant	-	-	-	-	-	-	-	-		
33508	Dog Park Dash Grant	-	-	-	-	-	-	-	-		
33509	Forestry Grant	-	-	-	-	-	-	-	-		
33510	TAP Greenway Grant	-	-	-	-	-	-	-	-		
33511	Bull Environment Grant	10,000	2,218	-	-	-	-	-	-		
33512	State Grant-COVID19	-	24,000	-	-	-	-	-	-		
33513	NRPA Grant	-	13,500	-	-	-	-	-	-		
33514	TDOH Basketball Court Grant	-	-	46,000	-	-	-	16,500	16,500		
33515	TDEC/LPRF Ballfield Light Grant	-	-	-	750,000	750,000	750,000	16,500	16,500		First Year of grant
	Total Intergovernmental	\$ 302,025	\$ 530,907	\$ 201,107	\$ 750,000	\$ 750,000	\$ 750,000	\$ 16,500	\$ 16,500		
	Charges for Current Services										
34722	Swim Team Charges	\$ -	\$ -	\$ 859	\$ 35,000	\$ 35,000	\$ 35,000	\$ 20,793	\$ 35,000		
34723	Swimming Lesson Charges	35,924	42,701	30,235	30,000	30,000	30,000	44,147	40,000		Increased rates
34724	Pool Rental	20,436	36,285	40,405	25,000	25,000	25,000	15,841	25,000		
34742	Activity Fees	25,284	27,723	21,311	50,000	50,000	50,000	52,758	50,000		
34743	Day Camp Charges	52,127	51,953	54,993	-	-	-	-	-		
34744	Fireworks	-	-	-	-	-	-	-	-		
34745	Park and Recreation Concessions	8,382	62,111	47,432	50,000	50,000	50,000	49,181	55,000		soccer concessions
34746	ADA Whirl Center - Rental	7,893	5,954	8,987	8,000	8,000	8,000	8,576	8,000		
34747	Shelter Rentals	1,727	3,880	5,053	3,000	3,000	3,000	4,029	3,000		
34770	Membership and Dues- 6 Month Passes	-	-	9,112	20,000	20,000	20,000	18,084	20,000		
34771	Membership and Dues- Yearly Passes	483,744	446,800	436,754	500,000	500,000	500,000	438,346	450,000		
34772	Membership and Dues - Monthly Passes	14,816	17,249	13,713	15,000	15,000	15,000	13,285	15,000		????
34773	Membership and Dues - Daily Passes	113,158	88,317	167,791	80,000	80,000	80,000	162,778	140,000		????
34774	Recreation Complex Concessions	44,733	58,284	89,502	55,000	55,000	55,000	90,400	75,000		????
34777	Athletic League	16,072	25,482	16,098	17,000	17,000	17,000	22,591	20,000		
34779	Silver and Fit	12,046	15,883	20,924	13,000	13,000	13,000	19,237	15,000		
34780	Tivly Health	-	-	4,704	4,500	4,500	4,500	3,875	4,500		
34781	Sponsorships	17,996	18,867	10,720	9,000	9,000	9,000	7,970	9,000		
34782	Christmas Parade Sponsorships	4,325	4,125	3,650	3,500	3,500	3,500	4,250	4,200		
34783	Renew Active	-	-	2,429	2,100	2,100	2,100	2,614	2,100		
34792	Meeting Room Rental	17,249	4,585	15,906	12,000	12,000	12,000	15,847	12,000		

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

Schedule D-2

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020 Audited			2020-2021 Audited			2021-2022 Audited			2022-2023 Original Budget		2022-2023 Amended Budget		2022-2023 Requested Budget		2022-2023 Estimated Balance		2023-2024 Proposed Budget				
		100			100			100			500	500	500	500	500	500	500	500	500				
34795	Food Booth/Space Rentals	855,112			910,189			1,000,578			932,600			932,600			1,024,300			994,602			993,300
	Other Revenues																						
36330	Sale of Equipment	2,994			-			-			-			-			-			-			-
36350	Insurance Recovery	1,590			-			645,114			-			-			-			20,973			-
36716	Donation from Schools	-			-			-			-			-			-			10,000			-
36731	Donation from Tourism	7,500			-			-			-			-			-			-			-
36999	Miscellaneous Revenues	6,951			(4,430)			12,080			10,000			10,000			10,000			28,421			10,000
	Total Other Revenues	18,935			(4,430)			657,195			10,000			10,000			10,000			57,394			10,000
	Total Revenues	1,385,011			1,636,211			2,128,490			1,942,600			1,942,600			1,900,800			1,323,198			2,005,300
	Other Sources																						
39110	Transfer from General Fund	950,000			1,234,835			831,000			1,400,000			1,400,000			2,036,450			2,036,450			1,000,000
	Total Other Sources	950,000			1,234,835			831,000			1,400,000			1,400,000			2,036,450			2,036,450			1,000,000
	Total Revenue and Other Sources	2,335,011			2,871,046			2,959,490			3,342,600			3,342,600			3,937,250			3,359,648			3,005,300

FY23 Income decrease from FY22 due mainly to insurance recovery on roof

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 to June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
<b>44410 Recreation Administration</b>											
<b>Personnel</b>											
111	Regular Employee Salaries	\$ 159,930	\$ 158,923	\$ 173,481	\$ 172,000	\$ 180,600	\$ 180,600	\$ 181,547	\$ 195,200		
113	Salaries-Overtime	160	198	418	500	525	525	74	550		
141	OASD Employers Share	11,209	11,387	17,468	14,000	14,660	13,856	13,894	14,975		
142	Employee Health Insurance	23,221	22,087	26,955	31,000	31,000	31,000	26,871	31,000		
143	Retirement - ING	1,562	1,730	1,871	2,940	3,113	3,113	2,124	2,940		
143.001	Retirement - TCRS	6,240	6,243	6,851	7,400	7,918	10,179	10,207	11,471	5.85% from 5.62%	
145	Employee Life Insurance	114	111	103	125	125	125	120	125		
147	Unemployment Insurance	72	72	96	300	300	300	72	300		
148	Education/Training/Travel/Lodging	4,108	582	2,604	2,800	2,800	2,800	2,176	3,200	higher fees	
	<b>Total Personnel</b>	<b>\$ 206,516</b>	<b>\$ 201,293</b>	<b>\$ 229,846</b>	<b>\$ 231,065</b>	<b>\$ 241,040</b>	<b>\$ 242,498</b>	<b>\$ 237,084</b>	<b>\$ 259,761</b>		
<b>Contractual Services</b>											
211	Postage	94	252	-	500	500	500	19	500		
221	Printing, Duplicating and Typing	1,567	900	2,091	2,500	2,500	2,500	1,435	2,500		
231	Publication Form/legal Notices	636	200	1,025	1,500	1,500	3,000	2,662	2,000	increase bids	
239	Dues and Subscription	3,595	600	2,458	2,500	2,500	2,700	2,645	2,700		
240	Bank, Credit Card, Fines, & Fees	1,401	115	-	2,000	2,000	500	-	500		
	<b>Total Contractual Services</b>	<b>\$ 7,293</b>	<b>\$ 2,087</b>	<b>\$ 5,574</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,200</b>	<b>\$ 6,761</b>	<b>\$ 8,200</b>		
<b>Supplies</b>											
311	Office Supplies and Materials	\$ 1,279	\$ 913	\$ 1,109	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,639	\$ 2,000		
319	Office Stationery and Forms	-	-	-	500	500	-	-	-		
326	Clothing and Uniforms	-	-	-	-	-	-	-	-		
	<b>Total Supplies</b>	<b>\$ 1,279</b>	<b>\$ 913</b>	<b>\$ 1,109</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,000</b>	<b>\$ 1,639</b>	<b>\$ 2,000</b>		
<b>Fixed Charges</b>											
533	Machinery & Equipment	-	\$ 1,049	-	\$ 4,500	\$ 4,500	\$ 3,342	\$ 143	\$ 4,500		
	<b>Total Fixed Charges</b>	<b>\$ -</b>	<b>\$ 1,049</b>	<b>\$ -</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 3,342</b>	<b>\$ 143</b>	<b>\$ 4,500</b>		
<b>Capital Outlay</b>											
947	Office Machinery and Equipment	-	-	-	-	-	-	-	-		
999	Add to Capital Assets	-	-	-	-	-	-	-	-		
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>Total Recreation Administration</b>	<b>\$ 215,088</b>	<b>\$ 205,322</b>	<b>\$ 236,530</b>	<b>\$ 247,065</b>	<b>\$ 257,040</b>	<b>\$ 257,040</b>	<b>\$ 245,627</b>	<b>\$ 274,461</b>		

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

Schedule D-2

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
44420	Recreation Center										
	Personnel										
111	Regular Employee Salaries	244,151	221,306	247,531	270,000	283,500	287,500	282,534	295,000		
113	Salaries - Overtime	4,387	4,184	5,988	5,000	5,250	7,250	7,250	5,500		
121	Wages - Part-Time	235,649	241,558	273,751	265,000	265,000	320,403	320,403	352,443		FY23 increase aquatic staff (\$6.4K) + PT asst aquatic dir. FY24 increase pay 10% for PT emp.
141	OASL Employers Share	36,221	35,019	39,997	41,000	42,052	47,059	45,149	49,950		
142	Employee Health Insurance	45,041	37,335	35,003	54,600	54,600	45,000	33,064	45,000		
143.001	Retirement - TCRS	12,829	11,712	11,987	15,500	16,325	17,272	15,809	17,809		
145	Employee Life Insurance	182	163	178	245	245	245	217	245		
146	Worker's Compensation	23,432	9,437	11,818	24,000	24,000	15,000	10,381	15,000		
147	Unemployment Insurance	1,006	685	985	1,500	1,500	1,500	904	1,500		
148	Education/Training/Travel/Lodging	212	1,950	3,225	3,000	3,000	3,000	2,860	3,500		higher fees
	Total Personnel	603,090	563,359	630,422	679,845	695,472	744,230	698,570	785,748		
	Contractual Services										
216	Radio and Cable Services	1,573	1,644	1,642	1,500	1,500	1,500	969	1,500		
241	Electric	308,635	280,525	262,541	310,000	310,000	310,000	265,035	280,000		
242	Water	24,180	18,293	23,158	28,000	28,000	28,000	23,234	28,000		
244	Gas	78,565	81,278	94,806	80,000	80,000	105,000	102,429	90,000		
245	Telephone	4,920	5,344	5,486	5,000	5,000	5,500	5,217	5,500		
255	Data Processing Support	17,309	9,347	10,559	12,000	12,000	13,000	11,265	14,000		update RecTrac software
258	Christmas Parade Expense	1,168	3,501	4,070	4,100	4,100	3,306	3,306	4,100		
261	Repairs and Maint. - Vehicles	204	3,390	1,397	1,500	1,500	2,000	1,150	2,000		older vehicles
262	Repairs and Maint. - Other Machinery	52,801	41,279	46,883	40,000	40,000	96,000	95,210	60,000		FY23 boiler, HVAC, Co2 feeder, ice maker, rainbow pump, emergency repair, FY24 HVAC maint plan
263	Repairs and Maint. - Office Equip	5,141	3,059	700	4,000	4,000	4,000	1,658	4,000		
265	Repairs and Maint. - Grounds	2,918	2,334	1,505	3,000	3,000	7,000	68,598	92,000		FY23 outdoor play floor, slide, SFTK d board repairs FY24 SFTK galcoat water slides
266	Repairs and Maint. - Buildings	27,181	22,484	27,701	30,000	30,000	200,000	196,643	82,000		FY23 storm damage \$83.7, indoor diving board \$4K FY24 hardwoods \$10K, boiler \$12K, circulation pumps \$30K
270	Contracted Recreational Services	200		2,840			3,160	2,840	3,500		spots officials
	Total Contractual Services	524,795	452,478	483,287	519,100	519,100	841,466	777,352	666,500		

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Additional	Additional	Additional
312	Supplies														
312.003	Small Items of Equipment-Wellness	1,355	1,440	628	1,500	1,500	1,500	1,500	295	1,500					
322	Small Items of Equipment-Tools	-	-	2,256	2,500	2,500	2,500	2,500	787	2,500					
322.001	Chemical, Lab and Medical Supplies	26,849	31,767	24,681	26,000	26,000	26,000	26,000	26,542	26,000					
322.002	Pool Chemicals	-	-	7,472	7,500	7,500	7,500	7,500	7,909	7,500					
322.003	Lab Supplies-CG2	-	-	779	1,500	1,500	1,500	1,500	1,623	2,000					
323	Food														
323.002	First Aid Supplies	21,725	32,616	56,201	40,000	40,000	40,000	65,000	61,374	65,000					
324	Program Meals	15	26	1,342	2,100	2,100	2,100	2,300	1,455	2,300					
325	Household and Janitorial Supplies	20,013	21,278	25,717	20,000	20,000	20,000	19,183	19,183	20,000					
326	Recreation Supplies/Program Expenses	12,889	11,449	5,383	13,000	13,000	13,000	9,553	11,840	13,000					
329.001	Clothing and Uniforms	1,050	784	1,751	3,500	3,500	3,500	3,500	1,671	2,500					
329.002	Diabetes Grant A Expense	16,267	12,719	2,211	-	-	-	-	-	-					
329.003	Diabetes Grant B Expense	152,400	173,681	152,196	-	-	-	-	135,860	-				end of grant	
330	Diabetes Grant A-kind Expense	-	-	-	-	-	-	-	-	-					
331	Community Foundation Grant Expense	-	2,556	-	-	-	-	-	-	-					
331	Gas, Oil, Diesel Fuel and Grease	874	42	21	2,000	2,000	2,000	500	-	500					
	Total Supplies	253,437	288,358	280,638	119,600	119,600	119,600	275,313	266,252	142,800					
	Fixed Charges														
511	General Liability	23,150	23,798	24,621	25,000	25,000	25,000	27,000	26,527	27,000					
512	IT Hardware Purchase-State Grant	-	23,195	-	-	-	-	-	-	-					
512	IT Hardware Purchase-State Grant	4,720	1,329	1,859	4,500	4,500	4,500	4,500	1,712	4,500					
533	Machinery and Equipment - Copier	-	-	1,859	-	-	-	-	1,712	-					
533.001	Machinery and Equipment - Rental	275	476	1,677	4,000	4,000	4,000	2,500	849	2,500					
	Total Fixed Charges	28,145	48,798	28,157	33,500	33,500	33,500	34,000	29,088	34,000					
	Capital Outlay														
948	Bonnaroo Grant-Movie Screen	-	-	-	-	-	-	-	-	-					
949	NRPA Grant Expense-Digital	-	5,465	-	-	-	-	-	-	-					
951	Rec Center Roof	-	-	-	-	-	-	-	1,091,170	1,000,663					
952	Weight Room Floor	33,360	25,020	20,343	35,000	35,000	35,000	63,000	64,970	20,052					
960	Transfer to Debt Service	3,642	87,000	25,000	25,000	25,000	25,000	25,000	20,052	25,000					
960.002	Transfer to Debt Service-Leave	37,002	117,485	45,343	60,000	60,000	60,000	1,214,170	1,210,685	45,052					
	Total Capital Outlay	40,642	117,485	45,343	60,000	60,000	60,000	1,214,170	1,210,685	45,052					
	Total Recreation Center	1,446,469	1,470,478	1,467,847	1,412,045	1,427,672	1,427,672	3,112,179	2,981,947	1,674,200					

FY23 roof repair less \$57K of change order moved to RSM Grounds, FY24 Bid + engineering  
FY23 received \$36K insurance chk  
last year of lease

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
44720	Park Area									
	Personnel									
111	Regular Employee Salaries	\$ 107,765	\$ 140,291	\$ 128,584	\$ 130,000	\$ 136,500	\$ 107,300	\$ 94,196	\$ 112,000	4,400
113	Salaries - Overtime	2,388	4,226	3,211	4,000	4,200	4,200	2,976	2,976	4,400
121	Wages - Part-time	25,945	23,428	17,694	40,000	40,000	27,200	23,710	25,000	25,000
141	OASI Employers Share	10,139	12,595	11,829	14,000	14,513	10,486	9,139	10,690	10,690
142	Employee Health Insurance	15,823	17,898	19,405	31,500	31,500	31,500	14,273	25,000	25,000
143001	Retirement-TORS	5,595	7,522	6,949	8,000	8,402	8,402	6,119	6,821	6,821
145	Employee Life Insurance	74	100	79	125	125	125	64	125	125
146	Worker's Compensation Insurance	8,187	5,908	7,878	10,000	10,000	10,000	6,921	10,000	10,000
147	Unemployment Insurance	194	177	159	750	750	750	253	500	500
	Total Personnel	\$ 176,110	\$ 212,145	\$ 195,778	\$ 238,375	\$ 245,990	\$ 199,963	\$ 157,650	\$ 194,536	\$ 194,536
	Contractual Services									
231	Publication and Legal Notices	\$ 1,034	\$ 1,050	\$ 210	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
241	Electric	27,328	26,817	30,768	28,000	28,000	30,000	29,891	31,250	31,250
242	Water	10,543	13,589	14,162	16,000	16,000	16,000	14,447	16,000	16,000
244	Gas	2,238	2,702	3,441	4,000	4,000	4,000	3,217	4,000	4,000
245	Telephone	487	559	461	1,000	1,000	1,000	92	1,000	1,000
259	Other Professional Services - Fireworks	11,000	11,000	11,000	17,000	17,000	17,000	17,000	20,000	20,000
261	Repair and Maintenance - Motor Vehicles	5,137	3,038	2,153	5,000	5,000	5,000	2,226	10,000	10,000
262	Repair and Maintenance - Other Machinery	7,839	7,536	5,480	7,000	7,000	7,000	3,997	7,000	7,000
265	Repair and Maintenance - Grounds	47,525	48,364	37,681	40,000	40,000	43,000	42,630	52,000	52,000
266	Repair and Maintenance - Buildings	7,147	18,065	12,307	17,000	17,000	17,000	14,334	25,000	25,000
270	Contracted Recreational Services	2,830	-	-	2,000	2,000	2,000	1,470	2,000	2,000
	Total Contractual Services	\$ 123,108	\$ 132,700	\$ 117,663	\$ 138,000	\$ 138,000	\$ 143,000	\$ 128,904	\$ 169,250	\$ 169,250
	Supplies									
312003	Small Items of Equipment-Tools	-	-	6,755	7,000	7,000	6,500	3,026	7,000	7,000
323	Food - Concessions	7,284	45,218	31,220	38,000	38,000	38,000	32,596	43,000	43,000
323001	Trustee Expenses	1,176	183	484	2,000	2,000	2,000	365	2,000	2,000
324	Household and Janitorial Supplies	5,776	7,419	11,290	6,000	6,000	6,000	6,056	6,000	6,000
325	Recreation Supplies/Program Equipment	14,777	14,327	4,526	10,000	10,000	10,000	13,921	10,000	10,000
326	Recreation Uniforms	1,978	2,064	2,395	3,000	3,000	3,000	3,108	3,000	3,000
331	Gas, Oil, Diesel Fuel, and Grease	6,611	7,878	13,189	13,500	13,500	14,000	13,763	14,000	14,000
333	Forestry Grant Expense	-	-	-	-	-	-	-	-	-
334	Tires, Tubes, ETC.	536	-	695	1,000	1,000	2,500	2,233	2,500	2,500
	Total Supplies	\$ 38,138	\$ 77,089	\$ 70,554	\$ 80,500	\$ 80,500	\$ 82,000	\$ 75,067	\$ 87,500	\$ 87,500
	Fixed Charges									
511	General Liability	\$ 11,660	\$ 7,933	\$ 8,898	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,842	\$ 9,000	\$ 9,000
533	Machinery and Equipment -Rental	3,048	4,766	2,674	3,500	3,500	3,500	2,313	3,500	3,500
	Total Fixed Charges	\$ 14,708	\$ 12,699	\$ 11,572	\$ 12,500	\$ 12,500	\$ 12,500	\$ 11,155	\$ 12,500	\$ 12,500

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

City of Manchester, Tennessee  
Recreation Fund 122  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
<b>Capital Outlay</b>											
955	Arts Bldg Comm Grant Expense	231	-	-	-	-	-	-	-	-	-
956	Arts Grant-Creative Place	10,495	-	-	-	-	-	-	-	-	-
957	Bull Environment Grant	4,800	-	-	-	-	-	-	-	-	-
965	Repair & Maint - Grounds	3,000	-	-	-	-	-	-	-	-	-
966	Repair & Maint - Building	-	70	-	-	-	-	-	-	-	-
967	Lease Interest Expense	-	-	-	-	-	-	-	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	616,524	94,415	-	-	-	-	-	-	-	-
999.004	Soccer Complex Electrical Project	-	-	-	-	-	-	-	-	-	-
999.005	Commit to Health Grant	2,400	-	-	-	-	-	-	-	-	-
999.006	Dog Park Grant	-	-	-	-	-	-	-	-	-	-
999.007	TAP Greenway Extension	11,231	16,579	8,500	-	-	4,440	4,440	-	-	-
999.008	TDOH Baseball Court Grant	-	-	68,054	-	-	37,000	36,938	-	-	-
999.009	TDEC/LPRF Ballfield Light Grant	-	-	-	1,500,000	1,500,000	655	655	1,499,345	-	-
	Total Capital Outlay	648,681	111,084	74,554	1,500,000	1,500,000	42,095	42,033	1,499,345	-	-
	Total Park Area	1,000,745	545,697	470,062	1,669,375	1,976,990	479,558	414,810	1,983,131	-	-
	Total Expenditures	2,662,302	2,221,497	2,174,439	3,628,485	3,661,701	3,848,776	3,642,383	3,911,791	-	-
<b>Transfer to Other Funds</b>											
960	Transfer to Debt Service - Land Purchase	-	-	-	-	-	-	-	-	-	-
960.001	Transfer to Debt Service-Equipment Lease	-	-	-	-	-	-	-	-	-	-
960.002	Transfer to Debt Service-Lease	-	-	-	-	-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-	-	-	-
	Total Expenditures and Other Sources	2,662,302	2,221,497	2,174,439	3,628,485	3,661,701	3,848,776	3,642,383	3,911,791	-	-
<b>Revenues and Other Sources Over (Under)</b>											
	Expenditures and Other Uses	(327,291)	649,549	789,092	(286,885)	(319,101)	(511,526)	(282,736)	(906,491)	-	-
	Estimated Beginning Fund Balance July 1	92,456	(234,835)	414,714	1,199,766	1,199,766	1,199,766	1,199,766	917,030	-	-
	Estimated Ending Fund Balance June 30	(234,835)	414,714	1,199,766	913,881	880,664	688,239	917,030	10,538	-	-
											FY23 approved budget showed \$175K FB with \$289K budget deficit

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

Schedule D-3

**City of Manchester, Tennessee**  
**Drug Control Fund 619**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2024**

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget	
<b>Revenues</b>								
<u>Fines, Forfeitures and Penalties</u>								
35110	City Court Fines and Costs	\$ 45,217	\$ 23,250	\$ 21,725	\$ 50,000	\$ 21,591	\$ 21,000	
	Total Fines, Forfeitures and Penalties	\$ 45,217	\$ 23,250	\$ 21,725	\$ 50,000	\$ 21,591	\$ 21,000	
<u>Other Revenues</u>								
36332	Sale of Equipment - Drug Fund	\$ 1,200	\$ 6,665	\$ 111,800	\$ 20,000	\$ 75	\$ 20,000	
36340	Confiscations	62,965	22,354	11,099	40,000	5,111	40,000	
36350	Insurance Recovery	-	-	10,767	-	-	-	
36362	Sale of Vehicles	-	27,899	-	20,000	-	20,000	
36715	Contribution and Donations	-	15,000	-	5,000	-	5,000	
36735	Contribution and Donations - Individuals	-	65	-	15,000	-	-	
36940	Sale of Seized Vehicle Fees	-	6,317	-	5,000	-	5,000	
36941	Sale of Vehicles - Confiscations	20,802	8,116	8,700	15,000	-	15,000	
36942	Sale of Other Contribband	-	-	-	10,000	-	-	
	Total Other Revenues	\$ 84,967	\$ 86,416	\$ 142,366	\$ 130,000	\$ 5,186	\$ 105,000	
	Total Revenues	\$ 130,184	\$ 109,666	\$ 164,090	\$ 180,000	\$ 26,777	\$ 126,000	
<u>Expenditures</u>								
<u>Drug Investigation and Control</u>								
<u>Personnel</u>								
113	Salaries-Overtime	\$ 1,633	\$ 1,776	\$ 60	\$ 2,000	\$ -	\$ 2,000	
141	OASI Employers Share	114	129	5	100	-	153	
142	Employee Health Insurance	334	292	7	100	-	100	
143	Retirement - ING	-	-	-	-	-	-	
143 001	Retirement - TCRS	85	93	3	100	-	117	
145	Employee Life Insurance	1	1	0	25	-	25	
148	Education/Training	7,925	17,679	4,166	10,000	5,609	10,000	
	Total Personnel	\$ 10,092	\$ 19,970	\$ 4,241	\$ 12,325	\$ 5,609	\$ 12,395	
<u>Contractual Services</u>								
213	Automobile Licenses & Titles	\$ 245	\$ 62	\$ -	\$ 200	\$ -	\$ 200	

City of Manchester, Tennessee  
 Annual Budget  
 For the Fiscal Year Ending June 30, 2024

Schedule D-3

City of Manchester, Tennessee  
 Drug Control Fund 619  
 Statement of Proposed Operations  
 July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
241	Gov. Deals Expense	1,600	3,418	8,407	3,000	7,800	8,000
255	Data Processing Support	-	16,492	2,984	7,000	2,984	7,000
261	Repair & Maint - Vehicle	1,797	218	-	1,000	276	1,000
269	Other Repair and Maintenance Services	-	-	-	-	-	-
299	Misc. Contractual Services	3,440	1,785	250	3,000	365	3,000
	Total Contractual Services	\$ 7,082	\$ 21,975	\$ 11,641	\$ 14,200	\$ 11,425	\$ 19,200

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-3

City of Manchester, Tennessee  
Drug Control Fund 619  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
	<b>Supplies</b>						
312	Small Items of Equipment	\$ -	\$ -	\$ 13,111	\$ 9,000	\$ 6,931	\$ 9,000
326	Clothing and Uniforms	2,844	743	-	2,500	-	2,500
329	Other Operating Supplies	47,708	16,700	8,979	50,000	4,796	20,000
331	Gas, Oil, Diesel Fuel	22	-	-	1,000	-	1,000
332	Dog Equipment and Supplies	7,456	2,677	3,012	6,000	4,099	7,000
333	Other Equipment Parts	-	9,996	-	2,500	439	2,500
	Total Supplies	\$ 58,030	\$ 30,116	\$ 25,102	\$ 71,000	\$ 16,265	\$ 42,000
	<b>Capital Outlay</b>						
942	General Purpose Machinery and Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 133,000
943	Drug Vehicle	81,340	87,293	178,303	120,000	91,311	-
	Total Capital Outlay	\$ 81,340	\$ 87,293	\$ 178,303	\$ 121,000	\$ 91,311	\$ 133,000
	Total Expenditures	\$ 156,544	\$ 159,354	\$ 219,288	\$ 218,525	\$ 124,610	\$ 206,595
	Revenue and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ (26,360)	\$ (49,688)	\$ (55,197)	\$ (38,525)	\$ (97,833)	\$ (80,595)
	Estimated Beginning fund Balance July 1	\$ 564,478	\$ 538,118	\$ 488,430	\$ 433,233	\$ 433,233	\$ 335,400
	Estimated Ending Fund Balance June 30	\$ 538,118	\$ 488,430	\$ 433,233	\$ 394,708	\$ 335,400	\$ 254,805

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-4

City of Manchester, Tennessee  
Tourism Fund 130  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-24
		Audited	Audited	Audited	Original Budget	Requested Budget	Estimated Budget	Proposed Budget	
<b>Revenues</b>									
	Local Taxes	\$ 105,981	\$ 99,773	\$ 134,805	\$ 80,000	\$ 80,000	\$ 127,350	\$ 131,000	13.89%
31920	Room Occupancy Tax	\$ 105,981	\$ 99,773	\$ 134,805	\$ 80,000	\$ 80,000	\$ 127,350	\$ 131,000	
	Total Local Taxes								
<b>Grant Revenue</b>									
31947	Partnership Marketing Program Proceeds	\$ -	\$ 2,980	\$ 3,400	\$ -	\$ -	\$ -	\$ -	-
31948	Tourism COOP Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
31949	CARES ACT Grant Revenue	\$ -	\$ 36,728	\$ -	\$ -	\$ -	\$ -	\$ -	-
36999	Miscellaneous Revenue	\$ 7,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
37000	Grant Revenue-State of Tennessee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
37001	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Revenues	\$ 113,280	\$ 139,481	\$ 138,205	\$ 80,000	\$ 80,000	\$ 127,350	\$ 131,000	
<b>Expenditures</b>									
47210	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
111	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
141	OASI Employers Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
147	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
148	Travel	\$ -	\$ 30	\$ 700	\$ 4,000	\$ 4,000	\$ 2,081	\$ 5,000	
	Total Personnel	\$ -	\$ 30	\$ 700	\$ 4,000	\$ 4,000	\$ 2,081	\$ 5,000	
<b>Contractual Services</b>									
236	Public Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
236.002	Local Activity Support	\$ 28,453	\$ 26,446	\$ 11,900	\$ 34,500	\$ 34,500	\$ 17,890	\$ 22,450	
236.004	Tourism Promo - Brochures, Flyer, Ads	\$ 69,824	\$ 70,391	\$ 52,241	\$ 57,500	\$ 57,500	\$ 56,619	\$ 22,450	
236.005	Manchester Chamber - Tourism Prom	\$ 4,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000	
239	South Central TN Tourism Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
240	Hotel/Motel Tax Audit Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
247	Christmas Lighting and Banners	\$ 2,578	\$ -	\$ 245	\$ 3,000	\$ 3,000	\$ -	\$ 30,000	
	Total Contractual Services	\$ 105,853	\$ 96,837	\$ 64,386	\$ 95,000	\$ 95,000	\$ 74,509	\$ 104,900	
<b>Supplies</b>									
329	Other Operating Supplies	\$ 753	\$ 208	\$ 614	\$ 1,000	\$ 1,000	\$ 82	\$ 100	1

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-4

City of Manchester, Tennessee  
Tourism Fund 130  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	23-24
		Audited	Audited	Audited	Original Budget	Requested Budget	Estimated Budget	Proposed Budget	
329.001	Signs and Sign Maintenance	-	-	-	-	-	-	-	-
329.002	Landscaping, General Prom & Other	-	1,091	1,802	-	-	1,743	-	-
329.003	Christmas Parade Supplies	-	-	-	-	-	-	-	-
329.004	CARES ACT Expenses	-	36,290	-	-	-	-	-	-
	Total Supplies	753	37,589	2,416	1,000	1,000	1,825	100	
	Capital Outlay								
939	Downtown Renovation Project	-	-	-	-	-	-	-	-
945	Transfer to Recreation Center	25,000	-	-	-	-	-	-	-
	Transfer to Capital Equipment-Recreation	-	-	-	-	-	-	-	-
947	Partnership Marketing Program Grant	-	-	-	-	-	-	-	-
	Total Capital Outlay	25,000	-	-	-	-	-	-	-
	Total Expenditures	131,506	134,456	67,502	100,000	100,000	78,415	110,000	

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule D-4

City of Manchester, Tennessee  
Tourism Fund 130  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	23-24
		Audited	Audited	Audited	Original Budget	Requested Budget	Estimated Budget	Proposed Budget
50000.002	Transfers							
	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 131,606	\$ 134,456	\$ 67,502	\$ 100,000	\$ 100,000	\$ 78,415	\$ 110,000
	Revenues over (Under) Expenditures	\$ (18,326)	\$ 5,025	\$ 70,703	\$ (20,000)	\$ (20,000)	\$ 48,935	\$ 21,000
	Estimated Beginning Fund Balance July 1	\$ 310,380	\$ 292,054	\$ 297,079	\$ 367,782	\$ 367,782	\$ 367,782	\$ 416,718
	Estimated Ending Fund Balance June 30	\$ 292,054	\$ 297,079	\$ 367,782	\$ 347,782	\$ 347,782	\$ 416,718	\$ 437,718

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
<u>Revenues and Other Sources</u>								
<u>Local Taxes</u>								
40110	Current Property Taxes	\$ 2,665,657	\$ 2,836,750	2,876,917	\$ 2,349,210	\$ 2,349,210	2,349,210	2,349,210
40120	Trustee's Collections-Prior Year Bankruptcy	64,240	68,107	46,468	75,000	75,000	75,000	75,000
		1,758	359	1,480	500	500	500	500
40130	Cir CLKMaster-Prior Year	22,462	32,942	17,850	31,000	31,000	31,000	31,000
40140	Interest & Penalty	19,082	23,658	15,867	25,000	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	162	3,305	163	150	150	150	150
40162	Payments-Uilities	4,240	-	8,085	2,200	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	40,162	60,283	50,861	700	700	700	700
40210	Local Option Sales Tax	2,115,079	2,201,286	2,610,467	1,730,350	1,730,350	1,730,350	1,730,350
40275	Mixed Drink Tax	-	-	-	2,000	2,000	2,000	2,000
40350	Telecommunications	-	-	-	600	600	600	600
	Total Local Taxes	\$ 4,932,842	\$ 5,226,690	5,628,178	\$ 4,216,710	\$ 4,216,710	\$ 4,216,710	\$ 4,216,710
<u>Licenses and Permits</u>								
41110	Marriage Licenses	\$ 622	\$ 637	721	\$ 650	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	\$ 622	\$ 637	721	\$ 650	\$ 650	\$ 650	\$ 650
<u>Charges for Current Services</u>								
43511	Tuition - Regular Day Students	\$ 19,434	\$ 14,850	19,150	\$ 22,000	\$ 22,000	22,000	22,000
43570	Receipts from Individual Schools	-	-	-	-	-	-	-
43581	Community Services - E.S.P.	77,691	17,697	22,957	16,857	16,857	16,857	29,229
43583	TBI Criminal Background Fee	-	-	-	-	-	-	-
	Total Charges for Current Services	\$ 97,125	\$ 32,547	42,107	\$ 38,857	\$ 38,857	\$ 38,857	\$ 51,229
<u>Other Local Revenues</u>								
44110	Interest Income	\$ 11,022	\$ 13,468	3,300	\$ 4,000	\$ 4,000	4,000	4,000
44120	Lease/Rentals	-	-	-3,060	-	-	-	-
44130	Sale of Materials and Supplies	42	-	-	-	-	-	-
44146	E-Rate Funding	-	-	-	-	-	-	-

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**Annual Budget**  
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City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget	Request	
44170	Miscellaneous Refunds	27,393	176,276	47,938	20,000	20,000	20,000	20,000	
44560	Damages Recovered from Indv.	179	1,668	303	500	500	500	500	
44570	Cont. & Gifts	8,558	9,450	8,205	5,000	5,000	5,000	5,000	
44590	Other	1,615	5,000	13,500					
44990	Other Local Revenue	9,492	-						
	Total Other Local Revenues	\$ 58,301	\$ 205,862	\$ 70,186	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500	
<b>State Education Funds</b>									
46511	Basic Education Program	7,725,683	7,922,168	8,198,828	8,434,000	8,434,000	8,434,000	10,076,394	
46515	Early Childhood Ed. Program	277,851	276,683	277,974	280,297	280,297	280,297	280,297	
46590	Other State Ed. Funds - Safe Schools	254,994	539,132	2,148	30,420	32,230	32,230		
46590	Other State Education Funds CSH	-	-	81,000	81,000	81,000	81,000		
46590	Other State Education FundsFRC	-	-	59,066	59,223	59,223	59,223		
46590	Other State Education Funds Summer	-	-	356,615		399,496			
46590	Other State Education Funds	-	-	30,420					
46590	Leaps Grant	-	-	655,025		1,077,656			
46595	Student Mgmt. System	-	-						
46610	Regular Career Ladder	10,861	29,984	20,345	32,000	32,000	32,000	32,000	
46612	Extended Career Ladder	1,180	-						
46630	Energy Efficient Grant	-	610,502						
	Total State Education Funds	\$ 8,270,569	\$ 9,378,469	\$ 9,681,421	\$ 8,916,940	\$ 10,395,902	\$ 10,388,691	\$ 10,388,691	
<b>Other State Revenues</b>									
46840	Alcoholic Beverage Tax	1,368	1,407	2,096	1,000	1,000	1,000	1,000	
46980	Other State Grants	26,935	-	31,987					
	Total Other State Revenues	\$ 28,303	\$ 1,407	\$ 34,083	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
<b>Federal Government</b>									
47111	Food Service	-	(29,348)	29,348	-	-	-	-	
47131	Vocational Basic Grant	-	-	-	-	-	-	-	
47143	Special Ed. - Excess Cost Funds	-	-	-	-	-	-	-	

**City of Manchester, Tennessee**  
**Annual Budget**  
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City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
47145	Special Ed.P/S-Excess Cost Funds	-	-	-	-	-	-
47304	COVID-19 Grant	-	145,247	-	-	-	-
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-	-
47990	TAP Grant	-	-	-	-	-	-
	Total Federal Government	\$ -	\$ 115,899	\$ 29,348	\$ -	\$ -	\$ -
	Total Revenues	\$ 13,387,762	\$ 14,961,511	\$ 15,466,044	\$ 13,203,657	\$ 14,682,619	\$ 14,687,780
	<u>Other Sources</u>						
49700	Insurance Recovery	\$ 19,521	\$ -	\$ -	\$ -	\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-	-
49810	City General Fund Transfers	1,858,467	1,858,467	1,728,437	1,858,467	1,858,467	1,858,467
	Request for Liquor by Drink Tax from City	-	-	-	-	-	-
	Total Other Sources	\$ 1,877,988	\$ 1,858,467	\$ 1,728,437	\$ 1,858,467	\$ 1,858,467	\$ 1,858,467
	Total Revenues and Other Sources	\$ 15,265,750	\$ 16,819,978	\$ 17,214,481	\$ 15,062,124	\$ 16,541,086	\$ 16,546,247

**City of Manchester, Tennessee  
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City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
	<u>Expenditures and Other Uses</u>						
71000	<u>Instructional Expenditures</u>						
71100	<u>Regular Instruction Program</u>						
116	Teachers	\$ 4,659,223	\$ 4,734,141	4,965,018	5,095,170	\$ 5,354,970	5,649,995
116	Teachers-TAP Performance	-	-	-	133,310	133,310	143,030
116	Teachers-Summer Learning	-	-	13,253	16,000	16,000	16,000
116	Teachers-Bridge	-	-	-	-	-	-
116	Teachers-Instructional Coaches	-	-	563	5,000	5,000	5,000
117	Career Ladder Program	15,919	13,249	121,362	128,132	131,132	173,999
127	Extended Career Ladder	-	-	167,122	163,599	184,279	206,291
128	Homebound	313	955	163,954	156,000	156,000	95,000
162	Clerical Personnel	114,223	116,060	60,259	82,335	87,335	100,000
163	Educational Assistants	169,379	158,587	5,457	40,000	228,000	75,000
188	Bonus Payments	119,455	99,949	70,698	75,000	75,000	75,000
189	Other Salaries	42,973	169,225	322,370	348,661	366,683	389,938
189	Other Salaries & Wages	-	-	476,259	483,757	506,805	500,000
195	Certified Substitute Teachers	7,590	44,754	3,925	5,502	5,502	3,600
198	Non-Cert. Substitute Teachers	44,104	75,236	911,751	998,858	998,858	1,030,300
201	Social Security	302,430	310,900	43,918	50,224	50,224	45,206
204	State Retirement	474,502	452,619	2,295	7,000	7,200	7,000
203	Life Insurance	3,397	3,474	5,977	6,500	7,000	6,500
207	Medical Insurance	871,797	896,471	75,287	81,542	86,042	91,196
208	Dental Insurance	41,762	41,991	44,624	45,000	60,700	60,000
210	Unemployment Compensation	2,321	2,477	43,444	51,000	51,000	52,000
211	Local Retirement	8,078	8,335	-	-	-	-
212	Empl. Medicare Liability	70,730	72,710	-	-	-	-
217	Retirement-Hybrid	-	37,729	-	-	-	-
299	Other Fringe Benefits	25,213	43,567	95,508	72,000	72,000	75,000
336	Maintenance/repair of Equipment	-	-	120,521	125,000	125,000	125,000
399	Other Contracted Services	49,086	65,616	-	-	-	-

**City of Manchester, Tennessee**  
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**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Estimated Budget	Budget Request	
429	Instructional Supplies	115,141	25,000	119,676	25,000	12,149	25,000	25,000	25,000	25,000	
430	Textbooks-Electronic	10,301	55,000	59,785	55,000	4,880	55,000	55,000	55,000	115,000	
449	Textbooks	32,627		66,598							
471	Software	-		-		-		30,420	32,230	32,000	
499	Other Supplies/Materials-SAFE	-		-		-					
499	TVA Grant	-		-		58,765	3,000	3,000	3,000	3,000	
499	Other Supplies/Materials	1,235		-		-					
499	Other Supplies/Summer Learning	-		-		-43			12,792		
599	Other Charges	1,610		-				1,000	1,000	1,000	
722	Instructional Equipment	-		3,113							
	Total Regular Instruction Program	<u>7,183,409</u>	<u>8,128,010</u>	<u>7,597,217</u>	<u>8,128,010</u>	<u>7,789,316</u>	<u>8,128,010</u>	<u>8,837,062</u>	<u>8,837,062</u>	<u>9,026,055</u>	
71150	Alternative Instruction Program										
116	Teachers	21,070	17,687	19,755	17,687	25,312	17,687	28,687	28,687	30,498	
201	Social Security	1,288	1,097	1,213	1,097	1,349	1,097	1,497	1,497	1,891	
204	State Retirement	2,240	1,537	2,029	1,537	2,607	1,537	2,537	2,537	2,440	
206	Life Insurance	15	36	12	36	18	36	36	36	36	
207	Medical Insurance	881	6,740	2,511	6,740	6,241	6,740	6,940	6,940	7,324	
208	Dental Insurance	58	246	148	246	228	246	246	246	243	
210	Unemployment Compensation	110	100	10	100	21	100	100	100	100	
212	Employer Medicare	301	257	284	257	316	257	357	357	442	
299	Other Fringe Benefits	50	250	172	250	250	250	250	250	250	
	Total Alternative Instruction Program	<u>26,013</u>	<u>27,950</u>	<u>26,134</u>	<u>27,950</u>	<u>36,342</u>	<u>27,950</u>	<u>40,650</u>	<u>40,650</u>	<u>43,224</u>	
71200	Special Education Program										
116	Teachers	640,804	680,529	2,000	1,000	725,557	753,199	765,199	765,199	816,725	
117	Career Ladder Program	-	-	-	-	-	-	-	-	-	
127	Career Ladder - Ext. Contracts	-	-	-	-	-	-	-	-	-	
128	Homebound Teachers	195,974	177,303	-	-	172,465	218,407	203,407	203,407	259,460	
163	Educational Assistants	150,908	117,886	-	-	151,392	158,396	159,396	159,396	112,468	
171	Speech Pathologist	-	-	-	-	-	-	-	-	-	

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General Purpose School Fund  
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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
188	Bonus Payments	22,974	20,841					
189	Other Salaries	-	27,858					
195	Certified Substitute Teachers	14,168	10,000	14,515	15,000	31,000	25,000	
201	Social Security	58,813	59,357	60,332	70,061	70,061	73,697	
204	State Retirement	83,444	85,170	68,510	92,983	92,983	92,498	
206	Life Insurance	735	737	768	800	800	800	
207	Medical Insurance	244,403	252,424	244,458	261,184	261,184	259,418	
208	Dental Insurance	8,244	8,649	8,342	9,051	9,051	8,774	
210	Unemployment Compensation	756	624	615	1,300	1,300	1,300	
211	Local Retirement	1,451	1,540	361	2,000	2,000		
212	Employer Medicare Liability	13,755	13,882	14,204	16,386	16,386	17,236	
217	Retirement-Hybrid	4,440	2,838	4,297	4,300	7,300	7,200	
299	Other Fringe Benefits	7,546	7,741	8,083	8,650	8,650	8,650	
336	Maintenance & Repair of Equip.	-	-	-	-	-	-	
399	Other Contracted Services	-	-	-	-	-	-	
429	Instructional Supplies	3,279	10,470	7,355	6,000	6,000	6,000	
449	Textbooks	-	2,339					
499	Other Supplies/Materials	3,408	6,911	850	3,000	3,000	3,000	
599	Other Charges	4,718	-	785	3,000	3,000	3,000	
725	Special Ed. Equipment	-	-	-	-	-	-	
	Total Special Education Program	\$ 1,461,820	\$ 1,488,099	\$ 1,482,889	\$ 1,623,717	\$ 1,640,717	\$ 1,695,226	
71400	Student Body Education Program							
499	Other Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	
599	Other Charges	-	-	-	2,000	2,000	2,000	
	Total Student Body Education Program	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	
	Total Instructional Expenditures	\$ 8,671,242	\$ 9,111,450	\$ 9,308,547	\$ 9,781,677	\$ 10,520,429	\$ 10,766,505	
72000	Support Services							
72110	Attendance							
105	Supervisor/Director	\$ 83,271	\$ 83,271	\$ 84,918	\$ 88,097	\$ 90,097	\$ 97,451	

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General Purpose School Fund  
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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024	
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
117	Career Ladder Program	2,000	2,000	2,000	1,000	2,000	2,000	
121	Data Processing Personnel	-	-	-	-	-	-	
127	Extended Career Ladder	-	-	-	-	-	-	
162	Clerical Personnel	-	-	7,920	-	20,000	-	
188	Bonus Payments	757	757	-	-	-	-	
189	Other Salaries	-	1,000	-	-	-	-	
201	Social Security	5,332	5,396	5,832	5,525	6,865	6,166	
204	State Retirement	9,145	8,938	9,160	7,743	9,453	8,951	
206	Life Insurance	36	36	36	36	36	36	
207	Medical Insurance	5,870	7,116	7,248	7,830	7,830	8,828	
208	Dental Insurance	385	456	454	495	495	541	
210	Unemployment Compensation	42	21	22	100	100	100	
211	Local Retirement	-	-	92	-	200	-	
212	Employer Medicare Liability	1,247	1,262	1,375	1,292	1,731	1,443	
299	Other Fringe Benefits	500	500	500	500	500	500	
336	Maintenance/repair of Equipment	-	-	-	-	-	-	
355	Travel	981	-	1,403	3,000	3,000	3,000	
399	Contracted Services	9,149	3,719	-	14,000	14,000	14,000	
499	Other Supplies/Materials	3,028	96,226	95,598	3,000	3,000	3,000	
524	In-service Staff Dev.	1,566	-	1,494	2,000	2,000	2,000	
599	Other Charges	-	-	-	-	-	-	
701	Equipment for Administration	-	-	-	-	-	-	
	Total Attendance	123,309	210,698	218,052	134,618	161,307	148,016	
72120	<u>Health Services</u>							
105	Supervisor/Director-CSH	\$ 47,999	\$ 47,999	49,449	50,933	\$ 51,951	55,598	
131	Medical Personnel	134,005	134,877	137,575	141,703	144,703	154,309	
131	Medical Personnel CSH	-	-	-	5,000	-	-	
188	Bonus Payments	2,291	1,533	-	-	-	-	
189	Other/Bonus Payments	-	4,000	-	-	-	-	
201	Social Security	10,346	10,735	10,618	8,786	8,786	9,567	

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
201	Social Security CSH	-	-	-	3,158	2,791	3,448
	State Retirement	7,113	7,292	7,221	9,920	9,920	10,802
204	State Retirement CSH	-	-	-	3,565	2,920	-
206	Life Insurance	143	143	143	143	143	143
	Life Insurance CSH	-	-	-	36	40	36
207	Medical Insurance	33,162	32,252	32,159	14,000	22,000	20,000
	Medical Insurance CSH	-	-	-	11,940	11,823	-
208	Dental Insurance	1,837	1,810	1,812	1,500	1,500	1,500
	Dental Insurance CSH	-	-	-	490	454	-
210	Unemployment	83	84	83	400	400	400
	Unemployment CSH	-	-	-	100	100	50
211	Local Retirement	3,381	3,484	3,427	3,600	3,700	3,850
212	Employer Medicare	2,420	2,511	2,483	2,055	2,055	2,238
	Employer Medicare CSH	-	-	-	739	653	806
355	Travel/CSH	1,287	-	-	-	10	-
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	4,039	8,054	5,000
499	Other Supplies & Materials/CSH	-	-	-	-	-	-
	Other Supplies & Materials CFG	-	-	-	3,000	3,000	3,000
499	Other Supplies & Materials	9,651	15,733	12,097	3,000	3,000	3,000
524	In-service Staff Dev./CSH	-	-	-	1,000	2,204	1,000
524	In-service Staff Dev.	1,640	531	-	-	-	-
599	Other Charges	-	-	-	-	-	-
	Total Health Services	\$ 255,358	\$ 262,984	\$ 257,067	\$ 266,107	\$ 277,207	\$ 274,747
72130	Other Student Support	-	-	-	-	-	-
117	Career Ladder Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Guidance Personnel	158,047	160,742	114,398	174,880	178,380	190,364
127	Extended Career Ladder	-	-	-	-	-	-
130	Social Workers	29,578	61,240	-	63,201	63,201	69,352
138	Pupil Personnel	-	-	-	-	-	-
188	Bonus Payments	3,030	3,030	-	-	-	-

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Estimated Budget	Budget Request			
189	Other Salaries	47,190	515	4,500	500	6,412	515	14,793	515	14,793	16,103		
201	Social Security	13,489	14,793	12,899	6,412	11,835	20,734	20,734	20,734	20,734	23,375		
204	State Retirement	25,283	20,734	23,571	11,835	72	100	50,000	110	50,000	136		
206	Life Insurance	162	100	144	72	24,179	100	2,000	110	2,000	50,100		
207	Medical Insurance	47,672	100	45,547	910	42	150	2,000	150	2,000	2,000		
208	Dental Insurance	2,076	1,000	1,820	910	42	150	2,000	150	2,000	150		
210	Unemployment Compensation	96	84	3,017	1,500	950	2,000	3,535	2,000	3,535	3,766		
212	Employer Medicare Liability	3,155	2,000	2,000	950	1,200	1,200	1,200	1,200	1,200	2,000		
299	Other Fringe Benefits	2,000	2,000	2,000	950	1,200	1,200	1,200	1,200	1,200	1,200		
309	Contracts with Govt Agency	125,330	125,205	125,205	0	1,000	1,000	1,000	1,000	1,000	1,000		
322	Evaluation and Testing	-	-	-	442	-	-	-	-	-	-		
355	Travel	-	-	-	60	-	-	-	-	-	-		
399	Other Contracted Services	-	-	-	23	-	-	-	-	-	-		
499	Other Supplies & Materials	500	430	430	60	1,000	1,000	3,500	1,000	3,500	1,000		
599	Other Charges	-	-	-	-	-	-	-	-	-	-		
	Total Other Student Support	457,608	444,229	444,229	161,323	468,608	474,618	507,396	507,396	507,396	507,396		
72210	Regular Instruction Program												
105	Supervisor/Director	26,033	-	-	-	-	-	21,046	-	21,046	27,000		
117	Career Ladder Program	-	-	-	-	-	-	-	-	-	-		
127	Extended Career Ladder Program	-	-	-	-	-	-	-	-	-	-		
129	Librarians	169,146	172,256	172,256	179,219	187,126	190,926	190,926	190,926	201,864			
138	Inst. Computer Personnel	-	-	-	-	-	-	-	-	-	-		
188	Bonus Payments	3,030	2,272	2,272	-	-	-	-	-	-	-		
189	Other Sal. & Wages	-	3,000	3,000	-	-	-	-	-	-	-		
201	Social Security	10,975	10,163	10,163	10,205	11,602	12,223	12,223	12,223	14,190			
204	State Retirement	21,070	18,232	18,232	18,460	16,262	18,405	18,405	18,405	20,598			
206	Life Insurance	144	108	108	108	108	108	108	108	126			
207	Medical Insurance	113,700	103,424	103,424	93,524	33,000	70,850	90,000	90,000	39,100			
207	Medical Insurance-Retirees	-	-	-	1,365	1,500	1,500	1,500	1,500	1,500			
208	Dental Insurance	1,846	1,365	1,365	1,365	1,500	3,062	3,062	3,062	1,706			

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
210	Unemployment Compensation	68	61	55	200	200	250
212	Employer Medicare Liability	2,567	2,377	2,387	2,714	2,714	3,319
299	Other Fringe Benefits	2,000	1,500	1,500	1,500	1,650	2,000
320	Dues and Memberships	-	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	592	5,000	5,000	5,000
355	Travel	717	239	-	-	-	-
399	Other Contracted Services	54,284	-	-	6,000	6,000	6,000
432	Library Books/Media	-	-	497	1,000	1,000	1,000
499	Other Supplies & Materials	1,000	-	-	15,000	15,000	15,000
524	In-service/Staff Development	10,069	2,158	16,085	-	-	-
599	Other Charges	-	-	-	-	-	-
790	Other Equipment	-	-	-	-	-	-
	Total Regular Instruction Program	\$ 416,649	\$ 317,155	\$ 323,997	\$ 371,012	\$ 438,184	\$ 427,153
72220	<u>Special Education Program</u>						
105	Supervisor/Director	\$ 69,318	\$ 70,476	73,262	77,053	81,053	79,231
117	Career Ladder Program	-	-	-	-	-	-
124	Psychological Personnel	55,938	56,914	58,975	61,763	58,563	67,034
135	Assessment Personnel	-	-	11,801	25,000	25,000	25,000
162	Clerical Personnel	20,364	19,074	-	-	-	-
188	Bonus Payments	1,515	2,226	-	-	-	-
189	Other Salaries-Sick	-	3,000	8,722	10,157	10,157	10,619
201	Social Security	8,894	9,191	13,620	12,064	12,064	15,414
204	State Retirement	14,541	13,444	72	70	70	70
206	Life Insurance	97	72	17,777	19,200	22,400	22,000
207	Medical Insurance	22,513	17,453	910	984	984	998
208	Dental Insurance	1,246	910	55	100	100	100
210	Unemployment Compensation	76	84	-	-	-	-
211	Local Retirement	-	-	-	-	-	-
212	Employer Medicare Liability	2,080	2,150	2,040	2,376	2,376	2,484
299	Other Fringe Benefits	1,000	1,000	1,000	1,000	1,000	1,000

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
307	Communication	-	-	-	400	400	400
336	Maintenance/repair of Equipment	-	-	123	3,000	3,000	3,000
355	Travel	2,525	-	72,074	73,000	73,000	73,000
399	Other Contracted Services	48,797	80,162	32,467	1,000	1,000	1,000
499	Other Supplies & Materials	1,194	5,893	2,264	4,000	4,000	4,000
524	In-service/Staff Development	1,905	3,513	-	-	-	-
599	Other Charges	-	-	-	-	-	-
725	Special Ed. Equipment	199	-	-	-	-	-
	Total Special Education Program	\$ 252,202	\$ 285,562	\$ 295,162	\$ 291,167	\$ 295,167	\$ 305,350

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		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
<u>72250 Technology</u>								
105	Director of Technology	\$ 77,311	\$ 77,311	78,838	81,204	\$ 86,204	96,042	
188	Bonus Payments	2,272	2,272					
189	Other Salaries and Wages	76,985	81,336	81,279	85,137	87,137	92,701	
201	Social Security	8,902	9,141	9,032	10,314	10,314	11,702	
204	State Retirement	12,404	12,401	12,371	13,017	13,017	14,383	
206	Life Insurance	108	108	108	108	108	108	
207	Medical Insurance	32,725	33,058	33,407	36,080	36,080	37,078	
208	Dental Insurance	1,384	1,367	1,383	1,480	1,480	1,279	
210	Unemployment Compensation	63	63	63	120	120	120	
212	Employer Medicare	2,082	2,138	2,112	2,412	2,412	2,737	
299	Other Fringe Benefits	500	500	500	500	500	500	
307	Communication	1,162	1,452	848	6,000	6,000	6,000	
336	Main/Repair Tech Equipment	97,611	35,503	45,775	60,000	60,000	60,000	
336	Main/Repair Tech Equipment/DPP	-	-		8,500	8,500	8,500	
350	Internet Connectivity	34,762	34,274		36,060	36,060	3,000	
355	Travel	1,295	47		3,000	3,000	3,000	
399	Other Contracted Services/DPP	-	-	20,306	7,000	7,000	7,000	
399	Other Contracted Services	16,069	22,671		4,000	4,000	4,000	
451	Uniforms	-	-	427	600	600	600	
470	Writing	-	-		3,000	3,000	3,000	
471	Software	67,860	72,417	57,833	70,000	70,000	70,000	
499	Other Supplies	6,200	2,609	39,435	15,000	15,000	15,000	
524	Inservise Staff Dev	539	330		4,200	4,200	4,200	
722	Equipment/DPP	-	-		112,000	112,000	134,965	
722	Equipment-Technology	148,744	142,542	132,273	75,000	75,000	75,000	
	Total Technology	\$ 588,978	\$ 531,540	\$ 515,970	\$ 634,732	\$ 641,732	\$ 647,915	
<u>72310 Board of Education</u>								
118	Secretary to Board	\$ 4,706	\$ 5,000	5,000	5,150	\$ 5,150	5,408	

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024	
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
189	Other Salaries and Wages	-	-	310	320	320	335	
201	Social Security	292	310	310	320	320	335	
206	Life Insurance	-	-	-	-	-	-	
207	Medical Insurance	-	-	-1	-	-	-	
208	Dental Insurance	-	-	-2	-	-	-	
210	Unemployment Compensation	2	-	-3	5	5	5	
211	Local Retirement	329	350	350	361	361	378	
212	Employer Medicare Liability	68	72	72	75	75	78	
302	Advertising	-	-	-	-	-	-	
305	Audit Services	18,600	20,969	18,300	25,000	25,000	25,000	
308	Consultants	-	-	-	-	-	-	
320	Dues and Membership	12,644	12,661	10,646	8,500	8,500	8,500	
321	Engineering Services	-	-	-	-	-	-	
331	Legal Services	4,565	5,336	4,190	25,000	25,000	25,000	
332	Legal Notice Recording Fees	-	-	-	-	-	-	
349	Printing, Stationery and Forms	-	-	-	-	-	-	
351	Bd. of Ed. Rental Payments	-	-	-	-	-	-	
355	Travel	6,129	333	6,025	15,000	15,000	20,000	
	Other Contracted Svcs. TSBA Bd. P	-	-	-	-	-	-	
451	Uniforms	-	-	-	400	400	500	
506	Liability Insurance	15,000	18,507	24,400	28,000	28,000	33,000	
508	Premiums on Surety Bonds	-	-	-	775	775	775	
510	Trustee's Commission	77,271	83,257	83,816	90,000	96,000	85,000	
513	Worker's Compensation	79,583	79,363	81,746	85,000	85,000	85,000	
524	In-service Staff Development	13,161	2,475	14,910	20,000	20,000	25,000	
533	Criminal Investigation Fees	-	-	-	300	300	300	
534	Refund to Applicants-Investigation Fees	954	2,988	281	3,000	3,000	3,000	
599	Other Charges	9,582	4,864	4,449	8,000	8,000	8,000	
701	Admin Equipment	-	-	-	-	-	7,000	
	Total Board of Education	\$ 242,886	\$ 236,485	254,489	\$ 314,886	\$ 320,886	\$ 332,279	

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
		Audited		Audited		Audited		Original Budget	Estimated Budget	Budget Request	
72320	<u>Office of the Superintendent</u>										
101	Director of Schools	\$ 121,352	\$ 124,897	124,551	129,299	\$ 145,299	143,463				
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000	1,000				
161	Secretary	54,721	54,427	55,515	57,181	58,381	63,500				
188	Bonus Payments	1,520	1,520								
189	Other Salaries-Sick	-	2,000				1,700				
201	Social Security	10,814	11,156	10,980	11,624	12,924	12,894				
204	State Retirement	13,108	13,110	12,932	11,542	13,142	16,002				
206	Life Insurance	72	72	72	72	72	72				
207	Medical Insurance	16,766	16,937	17,255	17,988	17,988	18,591				
208	Dental Insurance	923	912	911	950	950	957				
210	Unemployment Compensation	40	42	45	100	100	100				
211	Local Retirement	3,884	3,933	3,886	4,081	4,281	4,287				
212	Employer Medicare Liability	2,541	2,609	2,568	2,719	3,019	3,015				
299	Other Fringe Benefits	500	500	500	500	500	500				
307	Communication	10,582	14,410	13,705	12,500	12,500	13,000				
320	Dues and Membership	480	4,006	8,000	5,000	5,000	5,000				
336	Maintenance/Repairs to Equipment	64,158	-	5,167	5,000	5,000	5,000				
348	Postal Charges	3,565	3,631								
349	Printing, Stationery and Forms	-	-								
355	Travel	10,258	7,093	12,957	12,000	12,000	15,000				
399	Other Contracted Services	-	-								
435	Office Supplies	233	160	497	2,000	2,000	2,000				
524	In-service Staff Development	-	-								
599	Other Charges	801	1,820	2,324	3,500	3,500	3,500				
701	Administration Equipment	-	-								
	Total Office of the Superintendent	317,318	264,235	272,865	277,056	299,356	307,881				

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		Audited		Audited		Audited		Original Budget	Estimated Budget	Budget Request		
72410	<u>Office of the Principal</u>											
104	Principals	\$ 225,492	\$	212,673		230,325		258,941	\$	300,401		271,315
117	Career Ladder Program	4,025		1,000		1,000		2,000		2,000		1,000
127	Extended Career Ladder	-		-		-		-		-		-
139	Assistant Principal	171,789		180,759		186,933		199,268		208,268		234,060
161	Secretaries	133,577		105,718		108,528		112,739		116,139		134,394
188	Bonus Payments	6,875		6,875		500		500		500		500
189	Other Salaries-Sick	-		9,500		-		-		-		-
201	Social Security	31,836		29,919		30,066		35,523		36,856		39,759
201	Social Security-TAP	46,199		43,247		44,403		47,884		49,604		53,102
204	State Retirement	-		-		-		-		-		-
206	Life Insurance	317		322		322		300		300		300
207	Medical Insurance	79,124		89,011		91,865		99,215		101,355		107,427
208	Dental Insurance	4,029		4,067		4,034		4,360		4,360		4,380
210	Unemployment Compensation	219		187		208		400		400		400
211	Local Retirement	5,422		5,821		5,483		5,500		7,900		6,000
212	Employer Medicare Liability	7,446		6,997		7,032		8,308		8,620		9,298
299	Other Fringe Benefits	2,991		2,970		2,973		3,000		3,300		3,000
307	Communication	-		-		-		-		-		-
317	Data Processing Services	-		-		-		-		-		-
320	Dues and Membership	-		-		-		-		-		-
336	Maintenance/repairs of Equipment	-		-		-		-		-		-
348	Postal Charges	-		-		-		-		-		-
355	Travel	1,174		-		-		2,500		2,500		2,500
399	Other Contracted Services	425		-		-		500		500		500
435	Office Supplies	11,719		617		958		1,500		1,500		1,500
499	Other Supplies & Materials	-		-		-		-		-		-
524	In-service/Staff Development	564		200		85		1,200		1,200		1,200
599	Other Charges	-		-		-		-		-		-
701	Administration Equipment	-		-		-		-		-		-

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		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
Total Office of the Principal		\$ 733,223	\$ 699,883	714,715	783,138	\$ 845,703	\$ 870,635
<b>72510 Fiscal Services</b>							
119	Accountants/Bookkeepers	66,312	\$ 66,312	67,638	69,668	\$ 74,468	54,192
122	Purchasing Personnel	-	-	-	-	-	78,550
188	Bonus Payments	3,030	2,272	-	-	-	-
189	Other Salaries	123,528	127,674	143,596	157,129	167,129	70,507
189	Other Salaries-Sick	-	-	-	-	-	62,003
201	Social Security	11,309	11,763	12,187	14,062	14,062	16,445
204	State Retirement	10,104	10,515	11,059	15,876	15,873	18,539
206	Life Insurance	119	114	144	125	145	144
207	Medical Insurance	31,266	30,956	40,605	43,854	43,854	45,176
208	Dental Insurance	1,523	1,443	1,818	1,964	1,964	1,500
210	Unemployment Compensation	69	82	83	200	200	200
211	Local Retirement	-	-	-	-	-	-
212	Employer Medicare Liability	2,645	2,751	2,850	3,289	3,289	3,846
299	Other Fringe Benefits	-	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-	-
355	Travel	994	-	656	3,300	1,500	3,300
399	Other Contracted Services	25,137	33,046	55,121	50,000	50,000	50,000
411	Data Processing Supplies	-	-	-	-	-	-
499	Other Materials & Supplies	2,933	7,998	8,795	3,000	3,000	4,000
524	In-service/Staff Development	2,872	1,323	3,774	5,000	5,000	5,000
599	Other Charges	-	-	-	-	-	-
701	Administration Equipment	271	2,272	280	2,000	2,000	2,000
Total Fiscal Services		\$ 282,112	\$ 298,521	348,606	369,467	\$ 382,484	\$ 415,402
<b>72610 Operation of Plant</b>							
166	Custodial Personnel	\$ 227,808	\$ 227,458	232,729	309,835	\$ 309,835	424,550

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
188	Bonus Payments	7,481	6,770				
189	Other Salaries-Sick	-	9,000				
201	Social Security	14,210	14,149	13,421	19,210	19,210	26,322
204	State Retirement	11,977	12,577	12,118	21,687	21,687	29,719
206	Life Insurance	273	279	273	300	320	340
207	Medical Insurance	59,765	68,373	67,978	75,835	75,835	80,564
208	Dental Insurance	2,499	3,533	3,447	3,770	4,080	4,403
210	Unemployment Compensation	217	197	217	400	400	400
211	Local Retirement	-	-				
212	Employer Medicare	3,323	3,309	3,139	4,493	4,493	6,156
329	Laundry Service/Uniforms	8,477	13,957	12,508	16,000	16,000	5,000
336	Maintenance/repair of Equipment	-	-		320	320	320
359	Disposal Fee	26,994	39,771	37,537	41,000	41,000	43,000
399	Contracted Services			23,589			
410	Custodial Supplies	30,580	48,591	61,150	48,000	48,000	53,000
415	Electricity	307,743	340,676	309,666	350,000	350,000	350,000
434	Natural Gas	14,393	15,243	22,172	28,000	28,000	37,000
451	Uniforms	990	100		2,000	2,000	2,000
454	Water/Sewer	29,243	34,239	36,740	36,000	36,000	38,000
499	Other Supplies and Materials	-	-		550	550	550
501	Boiler Insurance	-	200		2,000	2,000	2,000
502	Building and Contents Insurance	42,000	42,000	48,279	49,000	49,000	49,000
599	Other Charges	10,962	23,396		25,000	25,000	25,000
720	Plant Operation Equipment	3,237	13,275		6,000	6,000	8,500
	Total Operation of Plant	\$ 802,172	\$ 917,093	884,963	1,039,400	1,039,730	1,185,824
72620	<u>Maintenance of Plant</u>						
105	Supervisor	198,722	198,248	215,131	229,485	229,485	237,173
167	Maintenance Personnel	3,030	3,030				
188	Bonus Payments	-	4,000				
189	Other Salaries-Sick						
					\$ 5,900	229,485	237,173

**City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023**

City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
201	Social Security	11,680	11,982	12,595	14,229	14,229	14,705
204	State Retirement	10,552	10,736	10,938	16,064	16,064	16,602
206	Life Insurance	141	141	141	150	150	150
207	Medical Insurance	39,251	38,477	38,689	41,820	41,820	40,598
208	Dental Insurance	1,810	1,789	1,785	1,930	1,930	1,929
210	Unemployment Compensation	82	82	100	200	260	200
212	Employer Medicare Liability	2,732	2,802	2,946	3,328	3,328	3,440
307	Communication	615	1,212	718	2,000	2,000	2,200
335	Maintenance & Repairs-Non-Recurring	117,855	101,230	101,848	100,000	100,000	100,000
335	Maintenance & Repairs/Buildings	-	-	-	55,000	55,000	55,000
335	Maintenance & Repairs/Buildings HVAC	-	-	-	15,000	15,000	15,000
336	Maintenance & Repairs/ Equipment	5,585	12,492	12,865	4,000	4,000	4,000
338	Maintenance & Repairs/Vehicles	2,510	187	4,522	1,000	1,000	1,000
355	Travel	154	1,561	1,201	17,000	17,000	21,000
399	Other Contracted Services	21,276	18,712	20,902	3,000	3,000	3,000
425	Gasoline	1,936	5,087	2,603	6,000	6,000	6,000
426	Construction Materials	1,513	472	265	1,200	1,200	1,200
451	Uniforms	1,906	1,059	-	7,000	7,000	7,000
499	Field Maintenance	1,054	396	33,738	2,750	2,750	2,750
499	Other Supplies and Materials	1,526	2,750	2,750	300	300	300
511	Vehicle Insurance	-	-	-	1,000	1,000	1,000
524	In-service Staff Development	38	120	150	5,000	5,000	5,000
599	Other Charges	8,500	5,214	-	-	-	-
717	Maintenance Equipment	432,468	421,779	463,887	527,456	533,416	559,247
	Total Maintenance of Plant						
72710	<u>Transportation</u>						
105	Supervisor	\$ 5,050	\$ 5,050	5,151	5,306	5,306	5,250
146	Bus Drivers	2,037	-	2,599	7,100	16,100	15,884
201	Social Security	405	287	338	769	1,069	1,311
204	State Retirement	371	264	292	869	869	1,480

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2023

City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Estimated Budget	Request Budget		
206	Life Insurance	3		30		3		20		20		20
207	Health Insurance	997		877		810		845		845		600
208	Dental Insurance	36		34		33		34		34		30
210	Unemployment Compensation	2		2		3		30		40		30
212	Employer Medicare Liability	95		67		79		180		280		307
338	Maintenance/repair of Vehicles	7,374		7,519		8,211		13,000		21,000		20,000
399	Other Contracted Services	-		-		-		-		-		-
412	Diesel Fuel	7,972		1,148		9,946		10,000		10,000		15,000
499	Other Supplies	-		-		-		-		-		-
511	Vehicle Insurance	10,000		10,000		10,000		10,000		10,000		10,000
599	Other Charges	1,015		1,581		1,112		1,200		1,200		1,200
	Total Transportation	35,357		26,859		38,577		49,353		66,763		71,112
	Total Support Services Expenditures	\$ 4,939,640		\$ 4,917,023		\$ 4,749,673		\$ 5,527,000		\$ 5,776,553		\$ 6,052,957

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2023 thru June 30, 2024**

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
		Audited		Audited		Audited		Original Budget	Estimated Budget	Budget Request	
73300	<u>Community Services</u>										
105	Supervisor/Director/LeapsM	\$ 53,775	\$ -	69,038	\$ -	75,518	\$ -	84,570			
105	Supervisor/ESP	-	-	-	-	-	-	-			
116	Teachers	-	-	99,146	-	114,262	-	228,414			
162	Clerical Personnel	-	-	21,115	-	23,557	-	29,680			
163	Aides	12,953	-	235,052	-	268,209	-	533,980			
169	Part-time Personnel/LeapsM	81,916	-	21,360	-	16,737	-	-			
169	ESP Temp/Part Time Personnel	-	-	-	-	-	15,610	15,610		27,777	
188	Bonus Payments-ESP	-	-	2,843	-	29,578	-	-			
189	Other Salaries	28,528	-	34,618	-	-	-	-			
189	ESP Other Salaries & Wages	-	-	-	-	-	29,436	30,941		39,253	
189	FRC Other Salaries & Wages	-	-	-	-	-	-	2,000			
189	LEAPS-LEAPM	-	-	-	-	-	-	970		1,722	
201	ESP Social Security	10,344	-	29,598	-	38,924	1,826	1,693		2,434	
201	FRC Social Security	-	-	-	-	-	-	54,476			
201	LEAPSM Social Security	-	-	-	-	16,877	2,061	33,022		2,748	
204	Retirement/LEAPSM	6,534	-	14,141	-	-	-	1,739		500	
204	Retirement/FRC	-	-	-	-	-	-	-			
204	ESP -State Retirement	-	-	-	-	-	-	-			
206	ESP Life Insurance	37	-	37	-	37	37	37		36	
206	FRC Life Insurance	-	-	-	-	-	-	-			
207	Medical Insurance	10,602	-	10,462	-	11,114	11,995	9,849		10,636	
207	FRC Medical Insurance	-	-	-	-	-	-	-			
208	ESP Dental Insurance	470	-	465	-	463	500	470		507	
208	FRC Dental Insurance	-	-	-	-	-	50	50		50	
210	ESP Unemployment Compensation	234	-	706	-	847	50	100		50	
210	FRC Unemployment Compensation	-	-	-	-	-	-	-			
210	LEAPSM Unemployment Compensation	-	-	-	-	698	-	4,393			
211	Local Retirement	56	-	98	-	-	-	-			
211	LEAPS Local Retirement	-	-	-	-	-	-	2,000			

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

City of Manchester, Tennessee  
General Purpose School Fund  
Statement of Proposed Operations  
July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
212	ESP Employer Medicare Liability	2,419	6,922	9,103	227	227	403	
212	FRC Employer Medicare Liability	-	-	-	427	397	569	
212	LEAPSM Employer Medicare Liability	-	-	-	-	12,740	-	
217	Re-Hybrid Stabilization	315	936	1,381	-	2,000	-	
299	Fringe Benefits	-	-	-	-	-	-	
307	ESP Communications	-	-	-	-	-	-	
336	ESP Maintenance of Equipment	-	-	-	-	-	-	
355	ESP Travel	741	-	-	-	-	-	
355	FRC Travel	-	-	-	-	-	-	
355	LEAPSM Travel	-	-	-	-	-	-	
399	ESP Other Contracted Services	-	-	4,400	-	3,000	-	
422	Food Supplies	530	1,949	2,254	-	3,500	-	
422	ESP Food Supplies	-	-	-	-	-	-	
429	Instructional Supplies/LEAPSM	727	16,231	18,709	-	32,415	200	
499	ESP Other Supplies/Materials	-	-	-	-	-	5,000	
499	FRC Other Supplies/Materials	-	-	-	12,841	13,485	-	
499	FRC2 Other Supplies/Materials	-	-	-	4,500	4,501	-	
499	CFG Other Supplies/Materials	21,485	41,089	-	-	-	-	
499	We Care Other Supplies/Materials	-	-	-	-	-	-	
499	CFMT Other Supplies/Materials	-	-	32,963	-	10,322	-	
499	LEAPS Other Supplies/Materials	-	-	267	-	512	-	
524	ESP In-service	246	-	-	50	3,000	-	
524	FRC1 Inservice	-	-	-	-	19,823	-	
524	LEAPSM Inservice	-	-	6,157	-	-	-	
599	Other Charges	1,777	19,504	-	-	-	-	
599	ESP Other Charges	-	-	-	-	-	-	
790	ESP Other Equipment	-	-	-	-	-	-	
	Total Community Services	\$ 233,689	\$ 625,310	\$ 672,055	\$ 80,560	\$ 1,139,916	\$ 96,885	
73400	Early Childhood Education							
116	Teachers	\$ 141,670	\$ 138,881	\$ 145,043	\$ 151,737	\$ 155,137	\$ 164,868	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2023 thru June 30, 2024**

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
163	Ed. Assistants	56,340	57,319	60,715	63,373	59,973	44,931
188	Bonus Payments	-	4,560	-	-	-	-
189	Other Salaries	-	6,000	-	-	-	-
201	Soc. Security	11,589	12,072	12,008	13,337	13,337	13,008
204	State Retirement	14,181	15,502	15,488	17,623	17,623	17,984
206	Life Insurance	213	216	216	216	216	216
207	Medical Ins.	38,632	44,026	45,773	49,435	47,135	49,240
208	Dental Ins	2,538	2,729	2,731	2,950	2,950	2,993
210	Unemp. Comp	146	118	128	200	200	200
211	Local Retirement	-	-	-	-	-	-
212	Employer Medicare	2,710	2,823	2,818	3,120	3,120	3,040
217	Ret-Hydrd Stabilization	974	2,055	2,085	1,500	2,300	2,300
299	Other Fringe Benefits	1,200	1,500	1,500	1,500	1,500	1,500
355	Travel	-	-	-	-	-	-
429	Instructional Supplies	-	2,658	2,500	3,000	3,000	3,000
524	Inservice	-	295	-	-	-	-
599	Other Charges	-	-	-	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-	-
	Total Early Childhood Education	\$ 270,193	\$ 290,754	\$ 291,005	\$ 306,491	\$ 306,491	\$ 300,980
76100	Regular Capital Outlay						
304	Architects	\$ 105,400	\$ 78,000	\$ 124,527	\$ -	\$ 9,300	\$ -
711	Furniture	-	-	11,039	-	1,500	40,000
706	Building Construction	915,000	-	1,327,007	-	610,142	-
707	Building Improvements	-	70,326	26,466	-	440,000	-
	Total Regular Capital Outlay	\$ 1,020,400	\$ 148,326	\$ 1,489,039	\$ -	\$ 1,060,942	\$ 40,000

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

**City of Manchester, Tennessee**  
**General Purpose School Fund**  
**Statement of Proposed Operations**  
**July 01, 2023 thru June 30, 2024**

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
82130	Debt Payments						
602	Principal on Loan	\$ -	\$ 27,664	\$ 47,424	\$ 47,424	\$ 47,424	\$ 47,424
82230							
604	Interest on Loan	\$ -	\$ 1,736	\$ 2,976	\$ 2,976	\$ 2,976	\$ 2,976
	Total Debt Payments	\$ -	\$ 29,400	\$ 50,400	\$ 50,400	\$ 50,400	\$ 50,400
99100	Regular Indirect Cost						
504	Indirect Cost	\$ -	\$ -	\$ 17,567	\$ -	\$ 18,320	\$ -
	Total Regular Indirect Cost	\$ -	\$ -	\$ 17,567	\$ -	\$ 18,320	\$ -
	Total Expenditures	\$ 15,135,164	\$ 15,122,263	\$ 16,578,286	\$ 15,746,148	\$ 18,873,051	\$ 17,307,727
	Total Expenditures and Other Uses	\$ 15,135,164	\$ 15,122,263	\$ 16,578,286	\$ 15,746,148	\$ 18,873,051	\$ 17,307,727
	Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 130,586	\$ 1,697,715	\$ 636,195	\$ (684,024)	\$ (2,331,965)	\$ (761,480)
	Estimated Beginning Fund Equity July 1	6,338,787	6,469,373	6,550,500	7,186,695	6,502,671	4,170,706
	Prior Period Adjustment		(1,616,588)				
	Audit Adjustment (To Federal)	-	-	-	-	-	-
	Audit Adjustment (Lease Pmts)	-	-	-	-	-	-
	Audit Adjustment (PO's)	-	-	-	-	-	-
	* Estimated Ending Fund Equity June 30	\$ 6,469,373	\$ 6,550,500	\$ 7,186,695	\$ 6,502,671	\$ 4,170,706	\$ 3,409,226

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

City of Manchester, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2020-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
<b>Revenues and Other Sources</b>							
<b>Charges for Current Services</b>							
43521	Lunch Payments - Children	\$ 90,583	\$ 5,370		\$ 120,000	\$ 120,000	\$ 120,000
43522	Lunch Payments - Adults	12,300	4,787	4,999	16,600	16,602	16,600
43523	Income from Breakfast	13,307	-	38	17,680	17,679	17,680
43524	Special Milk Sales	-	-	-	-	-	-
43525	Ala Carte Sales	43,155	17,365	23,274	54,000	54,000	54,000
	Total Charges for Current Services	\$ 159,345	\$ 27,522	\$ 28,311	\$ 208,280	\$ 208,281	\$ 208,280
<b>Other Local Revenues</b>							
44110	Interest Earned	\$ 2,084	\$ 556	\$ 677	\$ 500	\$ 504	\$ 500
44170	Misc. Refunds	3,855	913	-9,485	800	801	800
44570	Contributions and Gifts	143	-	-	-	-	-
44990	Local Revenue	-	-	-	-	-	7,000.00
	Total Other Local Revenues	\$ 6,082	\$ 1,469	\$ (8,808)	\$ 1,300	\$ 8,305	\$ 1,300
<b>State of Tennessee</b>							
46520	School Food - State Matching	\$ 7,901	\$ 8,270		\$ 9,815	\$ 9,816	\$ 9,815
	Total State of Tennessee	\$ 7,901	\$ 8,270	\$ -	\$ 9,815	\$ 9,816	\$ 9,815
<b>Federal Government</b>							
47111	Lunch - USDA	\$ 458,289	\$ 578,912	\$ 926,197	\$ 951,649	\$ 951,649	\$ 978,392
47112	USDA Commodities	-	-	\$ 377,965	\$ 29,226	\$ 29,226	\$ 29,226
47113	Breakfast - USDA	174,994	257,364	110,210	30,408	30,408	39,999
47114	USDA Fruit & Vegetable Grant	21,106	125,411	68,868	39,999	91,260	39,999
47115	Food Svc. Commodities	55,503	68,868	68,868	72,591	72,591	72,591
47590	Other Federal thru State	-	-	-	33,432	59,297	33,432
	Total Federal Government	\$ 709,892	\$ 1,030,555	\$ 1,483,240	\$ 1,126,897	\$ 1,234,431	\$ 1,153,640
<b>Other Sources</b>							

**City of Manchester, Tennessee**  
**Annual Budget**  
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City of Manchester, Tennessee  
Central Cafeteria Fund  
Statement of Proposed Operations  
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2020-2022		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	Budget Request		
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues and Other Sources	\$ 883,220	\$ 1,067,816	\$ 1,502,743	\$ 1,346,292	\$ 1,460,833	\$ 1,373,035				

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

City of Manchester, Tennessee		2019-2020		2020-2021		2020-2022		2022-2023		2022-2023		2023-2024	
Central Cafeteria Fund		Audited		Audited		Audited		Original Budget		Estimated Budget		Budget Request	
Statement of Proposed Operations		2019-2020		2020-2021		2020-2022		Original Budget		Estimated Budget		Budget Request	
July 1, 2022 To June 30, 2023		Audited		Audited		Audited		Budget		Budget		Request	
Account Number	Account Description	2019-2020	2020-2021	2020-2022	Original Budget	Estimated Budget	2023-2024						
<b>Expenditures</b>													
73100	Food Service												
105	Supervisor	\$ 31,460	\$ 73,450	\$ 80,202	\$ 82,029	\$ 82,029	\$ 91,370						
162	Clerical Personnel	-	-	-	-	-	-						
165	Cafeteria Personnel	235,802	226,726	273,256	267,586	267,586	281,166						
188	Bonus Payments	-	9,621	-	-	-	-						
189	Other Salaries and Wages	-	16,000	11,463	21,678	21,678	23,098						
201	Social Security	-	19,804	22,299	25,860	25,860	27,923						
204	State Retirement	16,245	15,153	16,640	312	312	312						
206	Life Insurance	264	254	274	77,519	77,519	77,519						
207	Medical Insurance	62,450	59,986	71,777	4,888	4,888	4,888						
208	Dental Insurance	3,230	3,185	4,059	450	450	450						
210	Unemployment Compensation	-	373	370	2,600	2,600	2,600						
211	Local Retirement	314	3,350	2,564	5,070	5,070	5,402						
212	Employer Medicare	4,513	4,632	5,215	501	501	501						
299	Other Fringe Benefits	3,799	500	500	-	-	-						
307	Communication	-	-	197	-	-	-						
308	Consultants	-	-	-	600	600	600						
320	Dues/Memberships	378	41	354	9,999	9,999	9,999						
336	Maintenance/Repair of Equip.	4,744	6,828	10,672	-	-	-						
354	Transportation - Other than Students	-	-	-	-	-	-						
355	Travel	2,794	115	835	5,001	5,001	5,001						
399	Contracted Services	9,728	18,645	11,707	30,000	130,000	30,000						
421	Food Preparation Supplies	1,270	-	-	5,000	5,000	5,000						
422	Food Supplies	397,121	451,406	530,098	661,615	712,876	661,615						
422	FFVP Grant	-	-	-	-	30,408	-						
435	Office Supplies	1,190	1,164	1,072	2,000	2,000	2,000						
451	Uniforms	592	160	1,623	4,000	4,000	4,000						
469	Commodities	55,503	68,868	68,868	72,591	72,591	72,591						
499	Other Supplies/Materials	4,770	14,130	16,686	20,000	20,000	20,000						

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2023**

**City of Manchester, Tennessee**  
**Central Cafeteria Fund**  
**Statement of Proposed Operations**  
**July 1, 2022 To June 30, 2023**

Account Number	Account Description	2019-2020		2020-2021		2020-2022		2022-2023		2022-2023		2023-2024	
		Audited		Audited		Audited		Original Budget	Estimated Budget	Request Budget			
524	In-service/Staff Development	406		695		3,782		5,000	5,000	5,000		5,000	
599	Other Charges	5,763		13,638		7,812		12,000	12,000	12,000		12,000	
710	Equipment Grant									25,865			
710	Food Service Equipment	4,646		40,901		17,085		30,000	37,000	37,000		30,000	
	Total Food Service	\$ 846,982	\$	\$ 1,049,625	\$	\$ 1,159,410	\$	\$ 1,346,299	\$ 1,560,833	\$ 1,560,833	\$	\$ 1,373,035	
	Total Expenditures	\$ 846,982	\$	\$ 1,049,625	\$	\$ 1,159,410	\$	\$ 1,346,299	\$ 1,560,833	\$ 1,560,833	\$	\$ 1,373,035	
Revenues and Other Sources Over (Under)													
	Expenditures and Other Uses	\$ 36,238	\$	\$ 18,191	\$	\$ 343,333	\$	\$ (7)	\$ (100,000)	\$ -		\$ -	
	Estimated Beginning Fund Equity July	680,548		716,786		625,818		969,151	969,151	969,151		869,151	
	Prior Period Adjustment			(109,159)									
	Estimated Ending Fund Equity June 30	\$ 716,786	\$	\$ 625,818	\$	\$ 969,151	\$	\$ 969,144	\$ 869,151	\$ 869,151	\$	\$ 869,151	

**City of Manchester, Tennessee**  
**Annual Budget**  
**For the Fiscal Year Ending June 30, 2024**

Schedule E-1

**City of Manchester, Tennessee**  
**General Debt Service Fund 211**  
**Statement of Proposed Operations**  
**July 1, 2023 To June 30, 2022**

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Budget	Budget	Proposed Budget
<b>Revenues and Other Sources</b>							
<b>Charges for Current Services</b>							
<b>Other Revenues</b>							
36101	Interest Earnings	\$ 31,529	\$ 16,138	\$ 17,367	\$ 20,000	\$ 17,570	\$ 20,000
36220	Lease of Property	26,032	23,932	-	23,500	56,000	23,500
	Total Other Revenues	\$ 57,561	\$ 40,070	\$ 17,367	\$ 43,500	\$ 73,570	\$ 43,500
	Total Revenues	\$ 57,561	\$ 40,070	\$ 17,367	\$ 43,500	\$ 73,570	\$ 43,500
<b>Other Sources</b>							
36961	Transfer from General Fund	\$ 1,417,049	\$ 1,433,424	\$ 1,388,200	\$ 1,397,550	\$ 1,397,550	\$ -
36962	Transfer from General Fund-Leave	25,500	125,500	300,000	300,000	300,000	200,000
36963	Transfer from Recreation Fund-Leave	3,642	87,000	25,000	25,000	25,000	20,000
36965	Transfer from Sanitation	-	-	-	-	-	-
36968	Transfer from Recreation	33,360	25,020	20,343	35,000	35,000	20,052
	Total Other Sources	\$ 1,479,551	\$ 1,670,944	\$ 1,733,543	\$ 1,757,550	\$ 1,757,550	\$ 240,052
	Total Revenue and Other Sources	\$ 1,537,112	\$ 1,711,014	\$ 1,750,910	\$ 1,801,050	\$ 1,831,120	\$ 283,552

City of Manchester, Tennessee  
Annual Budget  
For the Fiscal Year Ending June 30, 2024

Schedule E-1

City of Manchester, Tennessee  
General Debt Service Fund 211  
Statement of Proposed Operations  
July 1, 2023 To June 30, 2022

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024		
		Audited		Audited		Audited		Budget		Budget	Estimated	Budget	Proposed	Budget
<b>Expenditures</b>														
49000	Debt Service													
610	Principal on Bonds	\$ 490,000	\$ 800,500	\$ 855,000	\$ 890,000	\$ 937,856	\$ 920,000							
640	Interest on Bonds	734,349	467,652	533,200	507,550	510,094	480,850							
660	Rec Center Lease	33,360	25,020	20,343	35,000	20,052	20,052							
690	Other Debt Service-Principal	185,000	200,000	-	-	-	-							
691	Other Debt Service-Interest	7,700	4,000	-	-	-	-							
691.006	Accumulated Leave Payout-City	77,718	69,639	136,996	300,000	187,718	200,000							
691.007	Accumulated Leave Payout-Recreation	3,642	10,981	75,974	25,000	6,920	20,000							
	Total General Government Debt Service	\$ 1,531,769	\$ 1,577,792	\$ 1,621,514	\$ 1,757,550	\$ 1,662,640	\$ 1,640,902							
<b>49000 Expenditures</b>														
692	Bank Service Charges	2,960	1,578	2,000	2,500	1,000	2,500							
	Total Service Charges	\$ 2,960	\$ 1,578	\$ 2,000	\$ 2,500	\$ 1,000	\$ 2,500							
	Total Expenditures	\$ 1,534,729	\$ 1,579,370	\$ 1,623,514	\$ 1,760,050	\$ 1,663,640	\$ 1,643,402							
	Revenues and Other Sources Over (Under)	\$ 2,383	\$ 131,644	\$ 127,397	\$ 41,000	\$ 167,479	\$ (1,359,850)							
	Estimated Ending Fund Balance July 1	\$ 2,628,332	\$ 2,630,715	\$ 2,762,359	\$ 2,889,756	\$ 2,889,756	\$ 3,057,235							
	Estimated Ending Fund Balance June 30	\$ 2,630,715	\$ 2,762,359	\$ 2,889,756	\$ 2,930,756	\$ 3,057,235	\$ 1,997,385							

lease ends 6/30/2024 monthly payment \$1671