

City of Manchester

2022-2023

Annual Budget

City of Manchester
Board of Mayor and Alderman
2022-2023

Marilyn Howard	Mayor
Mark Messick	Vice Mayor
Robert Bellamy	Alderman
Ryan French	Alderman
Roxanne Patton	Alderwoman
Bill Nickels	Alderman
Vacant	Alderman

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

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ORDINANCE NO: 1654

AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE, ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023.

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:

GENERAL FUND	FY2021 Actual	FY2022 Estimated	FY2023 Proposed
Local Taxes	\$ 11,858,542	\$ 11,974,635	\$ 12,331,000
License and Fees	215,646	173,475	165,000
Intergovernmental	2,393,404	2,462,600	2,497,928
Charges for Services	32,732	59,815	38,000
Fines and Forfeitures	202,909	142,540	181,600
Miscellaneous Revenues	4,068,010	259,455	262,000
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	10,904,289	7,635,614	5,857,244
Total Available Funds	\$ 29,755,532	\$ 22,788,134	\$ 21,412,772
 SANITATION			
Charges for Current Services	\$ 1,204,759	\$ 1,113,000	\$ 1,159,000
Transfer from Other Funds	250,000	50,000	100,000
Unassigned Fund Balance	391,539	304,059	150,289
Total Available Funds	\$ 1,846,298	\$ 1,467,059	\$ 1,409,289
 RECREATION FUND			
Local Taxes	\$ 199,545	\$ 235,000	\$ 250,000
Intergovernmental	530,907	200,632	750,000
Charges for Current Services	910,189	1,130,654	932,600
Other Revenues	(4,430)	32,677	10,000
Transfer from Other Funds	1,234,835	831,000	1,400,000
Unassigned Fund Balance	414,714	460,989	175,104
Total Available Funds	\$ 3,285,760	\$ 2,890,952	\$ 3,517,704

DRUG CONTROL FUND

Fines and Forfeitures	\$	23,250	\$	50,000	\$	50,000
Other Revenues		86,416		222,766		130,000
Unassigned Fund Balance		488,430		441,446		402,921
Total Available Funds	\$	598,096	\$	714,212	\$	582,921

TOURISM FUND

Local Taxes	\$	99,773	\$	95,000	\$	80,000
Grant Revenue		39,708		3,000		-
Unassigned Fund Balance		297,079		295,079		275,079
Total Available Funds	\$	436,560	\$	393,079	\$	355,079

CAPITAL EQUIPMENT FUND

Total Revenues	\$	202	\$	879,264	\$	483,900
Transfer from Other Funds		-		-		-
Unassigned Fund Balance		244,266		7		7
Total Available Funds	\$	244,468	\$	879,271	\$	483,907

GENERAL DEBT SERVICE FUND

Other Revenues	\$	40,070	\$	43,500	\$	43,500
Transfer from Other Funds		1,670,944		1,748,200		1,757,550
Unassigned Fund Balance		2,762,359		2,577,359		2,618,359
Total Available Funds	\$	4,473,373	\$	4,369,059	\$	4,419,409

GENERAL PURPOSE SCHOOL FUND

Local Taxes	\$	5,226,690	\$	4,216,710	\$	4,216,710
Licenses and Permits		637		650		650
Charges for Current Services		32,547		47,000		38,857
Other Local Revenues		205,862		48,205		29,500
State Education Funds		9,378,469		9,787,668		8,916,940
Other State Revenues		1,407		1,000		1,000
Federal Funds Received Thru State		115,899		-		-
Transfer from Other Funds		1,858,467		4,934,167		1,858,467
Unassigned Fund Balance		8,167,088		8,175,608		7,491,584
Total Available Funds	\$	24,987,066	\$	27,211,008	\$	22,553,708

CAFETERIA FOOD SERVICE FUND

Charges for Current Services	\$	27,522	\$	208,280	\$	208,280
Other Local Revenues		1,469		1,300		1,300
State Education Funds		8,270		8,270		9,815
Federal Funds Received Thru State		1,030,555		847,669		1,126,904
Other Sources		-		-		-
Unassigned Fund Balance		734,977		493,512		493,512
Total Available Funds	\$	1,802,793	\$	1,559,031	\$	1,839,811

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

GENERAL FUND

General Government	\$	9,426,299	\$	10,238,362	\$	8,864,518
Public Safety		4,751,650		5,311,462		5,394,290
Public Works		1,855,227		2,791,371		2,995,090
Total Appropriations	\$	16,033,176	\$	18,341,195	\$	17,253,898

SANITATION FUND

Sanitation Fund	\$	1,190,183	\$	1,440,563	\$	1,468,770
Total Appropriations	\$	1,190,183	\$	1,440,563	\$	1,468,770

PARKS AND RECREATION FUND

Administration	\$	205,322	\$	241,816	\$	247,065
Center		1,470,478		1,574,378		1,412,045
Park Area		545,697		567,494		1,969,375
Total Appropriations	\$	2,221,497	\$	2,383,688	\$	3,628,485

DRUG CONTROL FUND

Drug Fund	\$	159,354	\$	319,750	\$	218,525
Total Appropriations	\$	159,354	\$	319,750	\$	218,525

TOURISM FUND

Tourism Fund	\$	134,456	\$	100,000	\$	100,000
Total Appropriations	\$	134,456	\$	100,000	\$	100,000

CAPITAL EQUIPMENT FUND

Capital Equipment Program	\$	38,779	\$	1,123,523	\$	483,900
Total Appropriations	\$	38,779	\$	1,123,523	\$	483,900

GENERAL DEBT SERVICE FUND

General Debt Service Fund	\$	1,579,370	\$	1,976,700	\$	1,760,050
Total Appropriations	\$	1,579,370	\$	1,976,700	\$	1,760,050

GENERAL PURPOSE SCHOOL FUND

Instruction

Regular Instruction Program	\$	7,597,217	\$	8,398,876	\$	8,128,010
Alternative Instruction Program		26,134		63,716		27,950
Special Education Program		1,488,099		1,590,267		1,623,717
Student Body Education Program		-		2,000		2,000

Support Services

Attendance		210,698		133,320		134,618
Health Services		262,984		276,173		266,107
Other Student Support		444,229		462,495		468,608
Regular Instruction Program		317,155		373,463		371,012
Special Education Program		285,562		286,165		291,167
Technology		531,540		631,462		634,732
Board of Education		236,485		296,308		314,886
Office of Superintendent		264,235		274,879		277,056
Office of Principal		699,883		750,022		783,138
Fiscal Services		298,521		361,792		369,467
Operation of Plant		917,093		965,055		1,039,400
Maintenance of Plant		421,779		507,825		527,456
Transportation		26,859		49,604		49,353

<u>Operation of Non-Instructional Services</u>			
Community Services	625,310	1,095,856	80,580
Early Childhood Education	290,754	299,086	306,491
Regular Capital Outlay	148,326	2,140,550	-
Debt Payments	29,400	50,400	50,400
Indirect Cost	-	17,566	-
Total Appropriations	\$ 15,122,263	\$ 19,026,880	\$ 15,746,148

CAFETERIA FOOD SERVICE FUND

Food Service	\$ 1,049,625	\$ 1,306,984	\$ 1,346,299
Total Appropriations	\$ 1,049,625	\$ 1,306,984	\$ 1,346,299

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

General Fund	\$ 7,715,614
Sanitation Fund	\$ 378,552
Recreation Fund	\$ 460,989
Drug Fund	\$ 441,446
Tourism Fund	\$ 295,079
Capital Equipment Replacement Fund	\$ 7
General Debt Service Fund	\$ 2,577,359
General Purpose School Fund	\$ 8,175,608
Central Cafeteria Fund	\$ 493,512

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	890,000	507,550		
Notes	-	-		
Capital Leases	35,000			
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
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Multi-Modal Sidewalk Grant	45,750
ARC Downtown Grant	100,000
TDEC/LPRF Ballfield Light Grant	750,000
Total Appropriations	\$ 895,750

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: June 7, 2022

PASSED FINAL READING June 28, 2022

Marilyn Howard, Mayor

ATTEST:

Bridget Anderson, Finance Director

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

Schedule A

**City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2023**

Fund	Estimated Fund Balance July 1, 2022	Estimated Revenues	Transfers From Other Funds	Total Estimated Revenues and Other Sources	Estimated Expenditures	Transfers To Other Funds	Total Estimated Expenditures & Other Uses	Estimated Fund Balance June 30, 2023
Governmental Funds								
General	\$ 7,715,614	\$ 15,475,528	\$ -	\$ 15,475,528	\$ 11,713,981	\$ 5,539,917	\$ 17,253,898	\$ 5,937,244
Sanitation	378,552	1,159,000	100,000	1,259,000	1,468,770	-	1,468,770	168,782
Recreation	460,989	1,942,600	1,400,000	3,342,600	3,568,485	60,000	3,628,485	175,104
Drug	441,446	180,000	-	180,000	218,525	-	218,525	402,921
Tourism	295,079	80,000	-	80,000	100,000	-	100,000	275,079
Capital Equipment Replace	7	-	483,900	483,900	483,900	-	483,900	7
General Debt Service	2,577,359	43,500	1,757,550	1,801,050	1,760,050	-	1,760,050	2,618,359
General Purpose School	8,175,608	13,203,657	1,858,467	15,062,124	15,746,148	-	15,746,148	7,491,584
Cafeteria	493,512	1,346,299	-	1,346,299	1,346,299	-	1,346,299	493,512
Total Governmental Funds	\$ 20,538,166	\$ 33,430,584	\$ 5,599,917	\$ 39,030,501	\$ 36,406,158	\$ 5,599,917	\$ 42,006,075	\$ 17,562,592

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

**City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2023**

Estimated Assessed Valuation - 2021

	Real and Personal	Public Utilities	Total
Manchester	\$ 333,234,739	\$ 6,158,073	\$ 339,392,812

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	1.5221	\$ 5,165,861	\$ 699,625	\$ 4,466,236	\$ 29,343

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2021	2021-2022	5,165,861.00		
2020	2020-2021	5,071,705.00	4,597,861.00	90.66%
2019	2019-2020	4,982,933.00	4,396,196.00	88.23%
2018	2018-2019	4,696,366.00	4,367,850.00	93.00%
2017	2017-2018	5,491,543.00	4,811,121.00	87.61%
2016	2016-2017	4,933,336.00	4,476,024.00	90.73%
2015	2015-2016	4,845,752.00	4,450,244.00	91.84%
2014	2014-2015	4,709,885.23	4,295,275.00	91.20%
2013	2013-2014	4,613,171.35	4,226,461.35	91.62%
2012	2012-2013	4,581,605.98	4,321,642.70	94.33%
2011	2011-2012	4,573,227.05	4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
Total Collections		<u>83,015,241.96</u>	<u>71,772,287.90</u>	86.46%
				100.00%
Delinquency Percentage				<u>13.54%</u>

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes	4,396,196	4,597,861	\$ 4,393,435	\$ 4,763,435	\$ 4,800,000
31211	Delinquent Property Tax - 1st Prior	155,621	224,657	150,000	150,000	160,000
31219	Delinquent Property Tax - Other Year	423,093	(5,977)	100,000	100,000	100,000
31320	Interest and Penalty	117,609	94,871	66,000	66,000	66,000
31610	Local Option Sales Tax	4,606,524	5,103,828	4,400,000	5,200,000	5,400,000
31710	Wholesale Beer Tax	507,589	515,309	495,000	495,000	510,000
31720	Wholesale Liquor Tax	250,434	301,284	235,000	235,000	300,000
31850	Business Tax	314,377	459,935	320,000	320,000	350,000
31912	Cable TV Franchise Tax	149,438	145,282	145,000	145,000	145,000
31920	Room Occupancy Tax	438,712	420,092	450,000	500,000	500,000
31922	Hotel/Motel License Fee	1,600	1,400	-	200	-
	Total Local Taxes	\$ 11,361,193	\$ 11,858,542	\$ 10,754,435	\$ 11,974,635	\$ 12,331,000
<u>Licenses and Permits</u>						
32230	Beer and Liquor by Drink Permits	\$ 13,308	\$ 13,745	\$ 15,000	\$ 15,000	\$ 15,000
32231	Special Events Permit	100	150	-	75	-
32610	Building Permits	118,865	198,451	110,000	126,000	150,000
32611	Bonnaroo Property Permits	-	3,300	-	32,400	30,000
	Total Licenses and Permits	\$ 132,273	\$ 215,646	\$ 125,000	\$ 173,475	\$ 165,000
<u>Intergovernmental</u>						
33310	Payment in Lieu of Taxes - Housing	\$ 12,261	\$ 9,629	\$ 10,000	\$ 10,000	\$ 10,000
33320	State Revenue Sharing - T.V.A.	124,249	115,472	110,000	125,000	125,000
33321	MCA Payment in Lieu of Taxes	16,961	16,692	15,000	15,000	-
33322	ASPEN Payment in Lieu of Taxes	13,082	15,796	13,000	13,000	13,000
33425	THSO Police Grant	25,195	13,295	23,000	25,500	25,000
33426	ARC Downtown Grant	-	-	-	-	100,000
33432	Safe Route to School Grant	59,706	-	-	-	-
33436	TDOT Signalization Project	732	16,608	212,000	212,000	190,128
33437	TDOT Widening Project	-	-	-	-	-
33438	COPS Grant	-	-	41,000	44,000	61,000
33488	JAG Grant Revenue	-	-	-	-	-
33489	Other Federal Grants	-	-	-	-	-
33490	Other State Grants	-	-	-	-	-
33493	Downtown Revitalization Grant	-	-	-	-	-
33494	Site Development Grant (MIP)	-	-	-	-	-
33495	THDA Home Grant Revenue	252,382	-	-	-	-
33497	BVP DOJ Grant (Vests)	-	3,308	1,500	1,500	1,500
33498	State Grant -COVID19	-	246,900	-	-	-
33499	State CARES ACT-COVID19 Reim	-	95,313	-	-	-
33500	2022 Local Gov DA Grant	-	-	-	135,765	-
33510	State Sales Tax	937,475	1,090,714	1,050,000	1,150,000	1,200,000
33520	State Income Tax	21,952	37,281	15,000	15,000	18,000
33530	State Beer Tax	4,732	4,783	4,500	4,500	4,700
33541	State Mix Drink Tax	43,268	58,806	40,000	40,000	60,000
33551	State Gasoline and Motor Fuel Tax	183,850	187,696	185,000	185,000	200,000
33552	State - City Streets and Transportati	20,056	20,056	20,000	20,000	20,000
33556	State 3% Gas Tax	175,161	177,890	170,000	170,000	180,000
33557	SportsBetting Tax	-	5,850	10,000	10,000	10,000
33590	State Highway Maintenance Contra	47,447	52,959	50,000	50,000	50,000
33591	State Supplemental Reimburse-Poli	28,000	25,600	28,000	28,000	28,000
33592	State Supplemental Reimburse-Fire	24,800	24,000	25,600	23,200	24,000
33593	Corporate Excise Tax	132,750	107,156	130,000	117,535	110,000
33700	Coffee County Industrial Park	57,600	57,600	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire	10,000	10,000	10,000	10,000	10,000
	Total Intergovernmental	\$ 2,191,659	\$ 2,393,404	\$ 2,221,200	\$ 2,462,600	\$ 2,497,928
<u>Charges for Current Services</u>						
34125	Development Street Lighting	\$ 3,164	\$ 6,208	\$ -	\$ 17,495	\$ -
34230	Fees and Commissions	3,659	2,108	3,000	3,000	3,000
34240	Accident Report Charges	504	584	-	410	-
34314	Mowing Charges	1,968	3,000	3,000	3,000	3,000
34420	Black & Concrete Tile	23,727	19,492	14,000	32,800	30,000
34510	Animal Control Charges	1,248	1,290	2,000	2,750	2,000
34511	Donations-Animal Control	-	50	-	360	-
	Total Charges for Current Services	\$ 34,270	\$ 32,732	\$ 22,000	\$ 59,815	\$ 38,000
<u>Fines, Forfeitures and Penalties</u>						

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
35110	Court Fines and Costs	\$ 250,975	\$ 197,912	\$ 125,000	\$ 140,000	\$ 180,000
35111	Knox Box Revenue	337	2,897	-	890	-
35115	SOR Fees	1,501	2,100	1,500	1,650	1,600
	Total Fines, Forfeitures and Penalties	\$ 252,813	\$ 202,909	\$ 126,500	\$ 142,540	\$ 181,600
	Other Revenues					
36330	Sale of Equipment/Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
36331	Sale of Equipment/Vehicles - Police	-	-	-	-	-
36333	Sale of Property-Industrial Park	64,505	-	-	-	-
36340	Sale of Cemetery Lots	400	525	500	975	400
36350	Insurance Recovery	598	31,255	-	1,900	-
36711	Contribution/Donations - Fire Dept	5,103	1,375	-	1,000	-
36713	Contribution/Donations - Police Dep	81,780	3,937	75,000	75,000	75,000
36716	National Fire Safety Council Income	-	1,583	-	50	-
36717	Community Policing Donations	34,819	13,775	30,000	30,000	30,000
36964	Calendar Revenue-Fire	-	-	-	200	-
36965	New Money for School Bonds	-	2,245,000	-	-	-
36994	Transfer from City Schools (CSES F	-	1,600,000	-	-	-
36995	Transfer from City Schools (SRO)	125,330	125,205	125,330	125,330	131,600
36999	Miscellaneous Revenues	46,336	45,355	25,000	25,000	25,000
	Total Other Revenues	\$ 358,871	\$ 4,068,010	\$ 255,830	\$ 259,455	\$ 262,000
	Total Revenues	\$ 14,331,079	\$ 18,771,243	\$ 13,504,965	\$ 15,072,520	\$ 15,475,528

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Expenditures and Other Uses</u>						
41210	City Court					
252	Legal Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
41310	<u>Board of Mayor and Aldermen Personnel</u>										
111	Regular Employee Salaries	\$ 68,912	\$	68,754	\$	76,600	\$	78,950	\$	77,000	
113	Salaries-Overtime	118		-		1,000		1,000		1,000	
141	OASI Employers Share	5,023		5,018		6,000		6,200		6,000	
142	Employee Health Insurance	12,102		12,528		13,800		14,400		14,000	
143.001	Retirement-TCRS	2,148		2,144		4,100		4,225		3,200	
145	Employee Life Insurance	53		37		100		100		100	
147	Unemployment Insurance	32		24		150		150		150	
148	Education/Training/Travel/ Lodging	8,738		-		12,000		12,000		17,000	
172	Election Officials and Clerks	-		3,512		1,600		1,600		5,000	
	Total Personnel	\$ 97,126	\$	92,017	\$	115,350	\$	118,625	\$	123,450	
	<u>Contractual Services</u>										
211	Postage	\$ 141	\$	146	\$	300	\$	300	\$	300	
211.001	Historical Zoning-Supplies	-		-		300		300		300	
221	Printing, Duplicating and Typing	4,116		3,217		4,500		4,500		4,500	
231	Legal Notices	5,746		3,099		5,000		5,000		5,000	
233	Subscriptions/Publications	3,350		967		4,000		4,000		4,000	
236	Public Relations	13,050		7,957		15,000		15,000		18,000	
239	Dues and Subscriptions	4,444		4,855		4,600		6,200		6,200	
239.001	Dues and Subscriptions-SCTDD	2,121		2,121		2,121		2,121		2,121	
245	Telephone	2,026		1,575		3,000		3,000		3,000	
252	Legal Services	60,860		97,456		98,000		98,000		150,000	
254	Architectural/Engineering	1,030		8,857		25,000		25,000		25,000	
261	Repairs and Maint - Vehicle	146		-		-		-		-	
	Total Contractual Services	\$ 97,030	\$	130,250	\$	161,821	\$	163,421	\$	218,421	
	<u>Supplies</u>										
311	Office Supplies	\$ 348	\$	21,351	\$	1,000	\$	1,000	\$	1,000	
312	Small Items of Equipment	3,265		2,321		3,500		3,500		3,500	
326	Clothing and Uniforms	395		-		-		-		-	
331	Gas, Oil, Diesel Fuel and Grease	1,256		43		-		-		-	
340	Meeting Expenses	820		554		1,500		1,500		1,500	
	Total Supplies	\$ 6,084	\$	24,269	\$	6,000	\$	6,000	\$	6,000	
	<u>Fixed Charges</u>										
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	\$	284,671	\$	289,546	\$	349,371	

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
41510	<u>Financial Administration</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 238,850	\$ 238,794	\$ 240,000	\$ 292,000	\$ 285,000
113	Salaries - Overtime	2,626	-	4,000	4,000	4,000
141	OASI Employers Share	16,912	16,791	20,000	23,000	22,750
142	Employee Health Insurance	47,881	50,136	55,000	61,480	66,000
143.001	Retirement - TCRS	12,517	12,515	13,000	15,800	16,300
145	Employee Life Insurance	144	144	250	300	300
147	Unemployment Insurance	121	120	400	450	450
148	Education/Training/Travel/ Lodging	3,194	39	6,000	6,000	8,000
	Total Personnel	<u>\$ 322,245</u>	<u>\$ 318,539</u>	<u>\$ 338,650</u>	<u>\$ 403,030</u>	<u>\$ 402,800</u>
	<u>Contractual Services</u>					
211	Postage	\$ 4,250	\$ 4,606	\$ 5,000	\$ 5,000	\$ 8,000
221	Printing, Duplicating and Typing	4,206	5,105	5,000	5,500	8,000
231	Publication Formal and Legal Notice	1,161	629	1,000	1,000	1,000
239	Dues and Subscription	585	269	600	600	1,000
245	Telephone	606	1,015	1,500	1,500	1,500
253	Accounting/Auditing Services	13,028	18,286	30,000	30,000	39,700
255	Data Processing Support	8,757	35,711	40,000	40,000	50,000
261	Repairs and Maint - Vehicles	237	-	-	-	-
267	Repairs and Maint - Computer Equip	-	-	250	250	250
	Total Contractual Services	<u>\$ 32,830</u>	<u>\$ 65,621</u>	<u>\$ 83,350</u>	<u>\$ 83,850</u>	<u>\$ 109,450</u>
	<u>Supplies</u>					
311	Office Supplies	\$ 3,751	\$ 3,958	\$ 5,000	\$ 5,000	\$ 8,000
312	Small Items of Equipment	4,343	4,672	5,000	5,000	8,000
326	Clothing and Uniforms	-	-	300	100	500
331	Gas, Oil, Diesel Fuel and Grease	297	-	-	-	-
340	Meeting Expense	-	-	300	-	300
	Total Supplies	<u>\$ 8,391</u>	<u>\$ 8,630</u>	<u>\$ 10,600</u>	<u>\$ 10,100</u>	<u>\$ 16,800</u>
	<u>Fixed Charges</u>					
514	Professional Liability/Surety Bond	\$ 939	\$ 940	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ 939</u>	<u>\$ 940</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
	<u>Capital</u>					
947	Office Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Financial Administration	<u>\$ 364,405</u>	<u>\$ 393,730</u>	<u>\$ 434,100</u>	<u>\$ 498,480</u>	<u>\$ 530,550</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
41600 Information Systems						
Personnel						
111	Regular Employee Salaries	\$ 69,894	\$ 69,627	\$ 69,360	\$ 72,828	\$ 72,828
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	5,234	5,236	5,350	5,625	5,600
142	Employee Health Insurance	5,206	5,362	5,900	6,200	6,200
143.001	Retirement - TCRS	3,626	3,628	3,650	3,835	4,100
145	Employee Life Insurance	26	26	45	45	45
147	Unemployment Insurance	24	24	100	100	100
148	Education/Training/Travel/ Lodging	1,805	-	3,000	3,000	5,000
	Total Personnel	\$ 85,815	\$ 83,903	\$ 87,405	\$ 91,633	\$ 93,873
Contractual Services						
211	Postage	-	-	50	50	50
221	Printing, Duplicating and Typing	-	-	50	50	50
231	Publication Formal and Legal Notice	-	-	-	-	-
239	Dues and Subscription	-	-	300	300	300
245	Telephone	713	1,114	1,200	1,200	1,200
255	Data Processing Support	19,529	26,283	35,000	35,000	60,000
267	Repairs and Maint - Computer Equip	-	-	2,000	2,000	2,000
	Total Contractual Services	\$ 20,242	\$ 27,397	\$ 38,600	\$ 38,600	\$ 63,600
Supplies						
311	Office Supplies	722	87	1,000	1,000	1,500
312	Small Items of Equipment	3,828	1,504	4,000	4,000	4,000
326	Clothing and Uniforms	-	-	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	-	300	300	300
	Total Supplies	\$ 4,550	\$ 1,591	\$ 5,500	\$ 5,500	\$ 6,000
Fixed Charges						
533	Machinery & Equipment - Copier	-	-	50	50	50
	Total Fixed Charges	\$ -	\$ -	\$ 50	\$ 50	\$ 50
Capital Outlay						
944	Computer Equipment and Software	12,538	1,819	15,000	15,000	15,000
	Total Capital Outlay	\$ 12,538	\$ 1,819	\$ 15,000	\$ 15,000	\$ 15,000
	Total Information Systems	\$ 123,145	\$ 114,710	\$ 146,555	\$ 150,783	\$ 178,523

City of Manchester, Tennessee
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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		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
41700	Planning and Zoning										
	Personnel										
111	Regular Employee Salaries	\$ 237,680	\$	236,772	\$	236,000	\$	239,800	\$	198,500	
113	Salaries - Overtime	-		-		2,000		2,000		2,000	
141	OASI Employers Share	17,451		17,423		18,100		18,260		16,000	
142	Employee Health Insurance	18,737		22,284		36,000		36,000		33,000	
143.001	Retirement - TCRS	12,331		12,336		12,500		13,120		11,300	
145	Employee Life Insurance	130		130		210		210		175	
147	Unemployment Insurance	120		120		400		400		350	
148	Education/Training/Travel/ Lodging	1,656		501		3,000		3,000		4,000	
	Total Personnel	\$ 288,105	\$	289,566	\$	308,210	\$	312,790	\$	265,325	
	Contractual Services										
211	Postage	\$ 49	\$	30	\$	200	\$	200	\$	200	
221	Printing, Duplicating and Typing	309		137		400		400		1,000	
231	Publication Formal and Legal Notice	1,467		1,623		2,000		5,000		6,000	
234	Manuals and Code Updates	269		1,358		1,500		-		1,500	
239	Dues and Subscription	4,310		3,685		4,500		6,000		5,000	
245	Telephone	2,149		2,212		3,000		3,000		3,000	
259	Other Professional Service	25,931		13,765		30,000		27,000		30,000	
261	Repairs and Maint - Vehicles	1,130		757		1,400		1,400		2,500	
262	Online SDS Management	1,799		1,799		2,000		2,000		2,500	
	Total Contractual Services	\$ 37,413	\$	25,366	\$	45,000	\$	45,000	\$	51,700	
	Supplies										
311	Office Supplies	\$ 316	\$	779	\$	700	\$	850	\$	700	
312	Small Items of Equipment	3,975		460		2,800		2,800		2,800	
326	Clothing and Uniforms	-		410		600		600		1,200	
329	Other Operating Supplies	4		-		200		200		200	
331	Gas, Oil, Diesel Fuel and Grease	2,739		2,496		3,300		3,300		4,500	
334	Tires and Tubes	-		1,484		1,500		1,500		1,500	
340	Meeting Expenses	204		-		400		400		800	
341	City Cemetery Expense	-		-		100		100		100	
	Total Supplies	\$ 7,238	\$	5,629	\$	9,600	\$	9,750	\$	11,800	
	Fixed Charges										
533	Machinery & Equipment - Copier	\$ 1,240	\$	1,611	\$	3,000	\$	3,000	\$	3,000	
	Total Fixed Charges	\$ 1,240	\$	1,611	\$	3,000	\$	3,000	\$	3,000	
	Capital Outlay										
	Total Planning and Zoning	\$ 333,996	\$	322,172	\$	365,810	\$	370,540	\$	331,825	

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
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July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
41800 General Government and Buildings						
Personnel						
143	Retirement Expense	\$ 1,741	\$ 2,307	\$ 5,000	\$ 5,000	\$ 5,000
149	Other Employee Benefits	19,117	(62)	35,000	35,000	50,000
	Total Personnel	\$ 20,858	\$ 2,245	\$ 40,000	\$ 40,000	\$ 55,000
Contractual Services						
216	Radio and Cable Services	\$ 1,352	\$ 1,401	\$ 2,000	\$ 2,000	\$ 2,000
241	Electric	52,328	45,088	65,000	65,000	65,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000	30,000	30,000
242	Water	6,140	5,921	10,000	10,000	10,000
244	Gas	12,413	13,776	22,000	22,000	22,000
245	Telephone	49,682	31,191	45,000	45,000	45,000
251	Medical Services	7,215	11,420	12,000	12,000	20,000
258	Census 2020 Expense	4,896	2,138	-	-	-
259	Other Professional Service	1,682	722	5,000	37,000	37,000
266	Repairs and Maint - Buildings	19,772	21,722	35,000	35,000	35,000
292	Janitorial Services	16,160	22,800	35,000	35,000	35,000
	Total Contractual Services	\$ 201,640	\$ 186,179	\$ 261,000	\$ 293,000	\$ 301,000
Supplies						
311	Office Supplies	\$ 2,593	\$ 300	\$ 3,000	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	4,365	1,426	3,500	3,500	3,500
	Total Supplies	\$ 6,958	\$ 1,726	\$ 6,500	\$ 6,500	\$ 6,500
Fixed Charges						
511	General Liability	\$ 127,094	\$ 143,237	\$ 150,000	\$ 150,000	\$ 175,000
515	Workers Compensation Insurance	218,986	101,178	250,000	250,000	250,000
521	Building Insurance	9,662	6,787	10,000	10,000	10,000
521.001	Building Insurance-Conference Ctr	-	3,006	10,000	10,000	10,000
533	Machinery/Equip - Copier	1,713	940	2,000	2,000	2,000
533.001	IT Hardware Purchase-State Grant	-	4,999	-	-	-
533.002	Machinery/Equip - Computer Software	-	-	-	-	-
533.003	Machinery/Equip - Postage Machine	2,158	2,096	2,500	2,500	3,500
	Total Fixed Charges	\$ 359,613	\$ 262,243	\$ 424,500	\$ 424,500	\$ 450,500
Capital Outlay						
948	Westwood Grant Expenses	\$ 52,376	\$ -	\$ -	\$ -	\$ -
948.004	Transportation Plan-TDOT	-	-	-	-	-
948.006	TDOT Signalization Project	17,340	831	212,000	212,000	190,128
948.007	TDOT Widening Project	-	174,259	-	-	-
948.01	Site Development Grant (MIP)	-	-	-	-	-
948.011	Transportation Grant w/ Tullahoma	-	-	-	-	-
948.012	THDA Home Grant Expense	252,382	-	-	-	-
948.013	STP Grant Projects	-	-	-	-	-
948.014	CSES Renovation Project	-	2,188,636	1,000,000	1,728,149	-
948.015	Industrial Bd of Coffee Co Reimb	-	242,285	151,987	151,987	-
948.016	Multi-Modal Sidewalk Grant	-	-	-	50,000	45,750
948.017	ARC Downtown Grant	-	-	-	30,000	200,000
	Total Capital Outlay	\$ 322,098	\$ 2,606,011	\$ 1,363,987	\$ 2,172,136	\$ 435,878
	Total General Government and Buildings	\$ 911,167	\$ 3,058,404	\$ 2,095,987	\$ 2,936,136	\$ 1,248,878
41850 Economic Development Board						
148	Education/Travel/Lodging	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
171	Administrative Director Support	-	-	40,000	40,000	40,000
171.001	Outside Retail Dev. Consultant	-	-	44,000	44,000	44,000
	Total Personnel	-	-	91,500	91,500	91,500
Contractual Services						
221	Marketing Materials/Advertising	-	-	10,000	10,000	10,000
	Total Contractual Services	-	-	10,000	10,000	10,000
Supplies						
310	Trade Show Exhibit	-	-	7,500	7,500	7,500
312	Computer/Office Equipment	-	-	5,000	5,000	5,000
	Total Supplies	-	-	12,500	12,500	12,500
	Total Economic Development Board	\$ -	\$ -	\$ 114,000	\$ 114,000	\$ 114,000

41900 Conference Center

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City of Manchester, Tennessee
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Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ -	\$ 73,526	\$ -	\$ 5,045	\$ -
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	-	4,969	-	668	-
142	Employee Health Insurance	-	16,388	-	2,159	-
143.001	Retirement - TCRS	-	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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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget	Proposed Budget
42100	<u>Police</u>								
	<u>Personnel</u>								
111	Regular Employee Salaries	\$ 1,771,032	\$	1,796,899	\$	1,792,720	\$	1,888,856	\$ 1,895,000
113	Salaries - Overtime	41,818		35,223		60,000		60,000	60,000
135	Holiday	50,680		54,614		70,000		76,000	76,000
141	OASI Employers Share	137,348		138,794		156,000		163,850	165,000
142	Employee Health Insurance	315,233		305,402		362,000		362,000	365,000
143	Retirement - ING	21,695		21,969		37,000		38,500	38,000
143.001	Retirement - TCRS	78,943		79,443		105,000		110,300	115,000
145	Employee Life Insurance	1,128		1,140		1,600		1,600	1,600
147	Unemployment Insurance	1,033		1,027		3,500		3,500	3,500
148	Education/Training/Travel/ Lodging	16,608		16,078		17,000		17,000	20,000
	Total Personnel	\$ 2,435,518	\$	2,450,589	\$	2,604,820	\$	2,721,606	\$ 2,739,100
	<u>Contractual Services</u>								
211	Postage	\$ 515	\$	437	\$	600	\$	600	\$ 600
213	Automobile Licenses and Title	113		318		300		300	300
216	Radio and TV Services	283		944		1,500		1,500	1,500
221	Printing, Duplicating and Typing	2,326		480		600		600	2,500
231	Legal Advertisement	1,138		100		600		600	600
239	Dues and Subscription	995		1,155		400		400	400
245	Telephone	13,582		17,518		14,000		14,000	18,000
256	Information System Support	10,150		11,561		20,000		20,000	30,000
259.001	Collection Expense Fees	-		532		-		-	-
261	Repairs and Maint - Vehicles	32,626		31,566		38,000		38,000	38,000
267	Repairs and Maint - Computer Equip	64		119		200		200	200
269	Repairs and Maint - Other	-		-		200		200	200
	Total Contractual Services	\$ 61,792	\$	64,730	\$	76,400	\$	76,400	\$ 92,300

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Supplies</u>						
311	Office Supplies	\$ 1,501	\$ 1,225	\$ 5,000	\$ 5,000	\$ 5,000
311.001	Office Supplies-SOR	200	500	350	350	350
312	Small Items of Equip	13,978	19,303	22,100	22,100	22,100
323.001	Trustee Expenses	-	-	-	-	-
323.002	Community Policing Expense	23,082	18,893	30,000	30,000	30,000
326	Clothing and Uniforms	9,740	12,428	10,500	10,500	11,000
327	Firearm Supplies	2,698	5,823	7,000	7,000	7,000
329	Other Operating Supplies	3,997	7,887	4,500	4,500	4,500
331	Gas, Oil, Diesel Fuel and Grease	61,308	56,219	70,000	80,000	85,000
334	Tires and Tubes	5,988	5,999	6,000	6,000	6,000
	Total Supplies	\$ 122,492	\$ 128,277	\$ 155,450	\$ 165,450	\$ 170,950
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	\$ 167	\$ 1,922	\$ 1,800	\$ 1,800	\$ 1,800
	Total Fixed Charges	\$ 167	\$ 1,922	\$ 1,800	\$ 1,800	\$ 1,800
<u>Capital Outlay</u>						
944	Computer Equipment and Software	\$ 18,522	\$ 11,909	\$ 18,000	\$ 18,000	\$ 18,000
944.001	IT Hardware Purchase-State Grant	-	30,258	-	-	-
	Total Capital Outlay	\$ 18,522	\$ 42,167	\$ 18,000	\$ 18,000	\$ 18,000
	Total Police	\$ 2,638,491	\$ 2,687,685	\$ 2,856,470	\$ 2,983,256	\$ 3,022,150

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget	Proposed Budget
42200	Fire								
	Personnel								
111	Regular Employee Salaries	\$ 1,349,596	\$	1,335,817	\$	1,360,000	\$	1,443,000	\$ 1,443,000
113	Salaries - Overtime	79,568		72,584		80,000		80,000	80,000
135	Holiday	58,882		59,025		60,000		65,000	65,000
141	OASI Employers Share	108,449		107,135		120,000		126,950	127,000
142	Employee Health Insurance	221,909		233,198		275,000		275,000	300,000
143	Retirement - ING	11,119		11,417		13,000		13,600	13,600
143.001	Retirement - TCRS	69,270		69,231		80,000		84,000	90,000
145	Employee Life Insurance	957		939		1,300		1,300	1,300
147	Unemployment Insurance	816		792		5,000		5,000	5,000
148	Education/Training/Travel/ Lodging	10,875		6,876		15,000		15,000	18,000
	Total Personnel	\$ 1,911,441	\$	1,897,014	\$	2,009,300	\$	2,108,850	\$ 2,142,900
	Contractual Services								
211	Postage	\$ 163	\$	-	\$	150	\$	150	\$ 150
216	Radio and TV Services	4,337		4,500		3,000		3,000	4,000
221	Printing, Duplicating and Typing	-		-		150		150	150
221.002	Calendar Expense	-		-		-		-	-
221.001	Nat. Fire Safety Council	903		2,890		-		50	-
231	Publication and Legal Notices	99		183		300		300	300
236	Public Relations (Advertising)	3,973		1,383		1,500		1,500	2,500
239	Dues and Subscription	1,545		1,692		2,000		2,000	2,000
245	Telephone	6,421		5,435		7,040		7,040	7,040
261	Repairs and Maint - Vehicles	21,903		45,719		32,000		42,866	43,000
266	Repairs and Maint - Buildings	12,979		9,301		12,000		12,000	12,000
266.001	Repairs & Maint - Bldgs (HVAC)	430		260		800		800	800
269	Repairs and Maint - Other	-		-		1,000		1,000	1,000
271	Reserve Firemen	60		120		2,000		2,000	2,000
	Total Contractual Services	\$ 52,813	\$	71,483	\$	61,940	\$	72,856	\$ 74,940

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	<u>Supplies</u>					
311	Office Supplies	\$ 921	\$ 209	\$ 800	\$ 800	\$ 800
312	Small Items of Equipment	26,063	22,438	25,000	26,000	30,000
322	Chemical, Lab and Medical Supplies	892	849	3,000	3,000	3,000
324	Household and Janitorial Supplies	2,371	2,774	3,000	3,000	3,000
326	Clothing and Uniforms	13,601	10,720	18,000	18,000	18,000
326.001	Clothing and Uniforms - PPE Turnot	25,730	5,173	30,000	30,000	30,000
328	Educational Supplies (Fire Preventic	2,995	3,941	2,500	2,700	2,500
329	Other Operating Supplies	14,189	19,224	16,000	16,000	24,000
331	Gas, Oil, Diesel Fuel and Grease	12,473	10,794	14,000	24,000	20,000
334	Tires and Tubes	1,908	5,659	8,000	8,000	8,000
344	Safety Supplies	148	521	1,000	1,000	1,000
	Total Supplies	<u>\$ 101,291</u>	<u>\$ 82,302</u>	<u>\$ 121,300</u>	<u>\$ 132,500</u>	<u>\$ 140,300</u>
	<u>Fixed Charges</u>					
533	Machinery and Equipment - Copier	\$ 600	\$ 441	\$ 1,000	\$ 1,000	\$ 1,000
944.001	IT Hardware Purchase-State Grant	-	4,999	-	-	-
571	Inspections/Testing	10,986	7,726	13,000	13,000	13,000
	Total Fixed Charges	<u>\$ 11,586</u>	<u>\$ 13,166</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>
	Total Fire	<u>\$ 2,077,131</u>	<u>\$ 2,063,965</u>	<u>\$ 2,206,540</u>	<u>\$ 2,328,206</u>	<u>\$ 2,372,140</u>

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
43100	<u>Public Works</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 804,137	\$	811,263	\$	790,000	\$	841,000	\$	901,000	
113	Salaries - Overtime	23,006		23,662		30,000		30,000		30,000	
141	OASI Employers Share	58,658		58,395		64,000		70,200		72,000	
142	Employee Health Insurance	151,273		148,668		193,000		197,500		198,000	
143	Retirement - ING	7,500		7,453		9,000		9,450		9,450	
143.001	Retirement - TCRS	36,747		34,847		45,000		48,800		53,000	
145	Employee Life Insurance	527		508		740		740		740	
147	Unemployment Insurance	431		448		1,500		1,500		1,500	
148	Education/Training/Travel/ Lodging	1,509		600		3,500		3,500		5,000	
	Total Personnel	\$ 1,083,788	\$	1,085,844	\$	1,136,740	\$	1,202,690	\$	1,270,690	
	<u>Contractual Services</u>										
211	Postage	\$ 229	\$	537	\$	800	\$	800	\$	800	
213	Automobile Licenses and Title	59		-		150		150		200	
216	Radio and TV Services	1,354		1,303		5,000		5,000		5,000	
221	Printing, Duplicating and Typing	-		-		-		-		400	
231	Publication/Formal Ads	1,057		-		1,200		1,200		2,000	
239	Dues and Subscriptions	80		-		150		150		4,000	
242	Water	3,004		2,876		3,000		3,000		3,500	
245	Telephone	3,274		3,103		7,000		7,000		7,500	
247	Street Lighting	242,986		222,360		250,000		250,000		275,000	
251	Veterinary Services	1,025		737		3,000		3,000		3,000	
255	Data Processing	-		-		-		-		-	
259	Other Professional Services	7,148		2,218		7,000		7,000		8,000	
261	Repairs and Maint - Vehicles	22,729		22,175		27,000		27,000		27,000	
262	Repairs and Maint - Other Machiner	17,880		19,033		20,000		20,000		20,000	
264	Repairs and Maint - Traffic Lighting	9,521		10,409		20,000		20,000		30,000	
266	Repairs and Maint - Buildings	13,585		10,660		20,000		20,000		20,000	
268	Repairs and Maint - Roads and Stre	6,492		5,659		10,000		10,000		10,000	
	Total Contractual Services	\$ 330,423	\$	301,070	\$	374,300	\$	374,300	\$	416,400	
	<u>Supplies</u>										
311	Office Supplies	\$ 2,250	\$	2,227	\$	4,000	\$	4,000	\$	5,000	
312	Small Items of Equipment	21,754		21,408		26,000		26,000		30,000	
322	Chemical, Lab and Medical Supplies	8,258		10,842		10,000		10,000		11,000	
323.001	Trustee Expenses	14,896		7,949		13,500		13,500		13,500	
324	Household and Janitorial Supplies	2,921		2,608		4,000		4,000		4,500	
326	Clothing and Uniforms	14,668		15,816		19,000		19,000		20,000	
331	Gas, Oil, Diesel Fuel and Grease	10,842		41,070		65,000		65,000		75,000	
334	Tires and Tubes	8,673		8,231		10,000		10,000		10,000	
342	Sign Parts and Supplies	8,629		13,769		20,000		20,000		20,000	
343	Salt Purchase	-		18,349		15,000		15,000		15,000	
344	Safety Supplies	2,376		4,122		7,000		7,000		7,000	
	Total Supplies	\$ 95,267	\$	146,391	\$	193,500	\$	193,500	\$	211,000	
	<u>Building Materials</u>										
421	Guardrails	\$ -	\$	-	\$	5,000	\$	6,200	\$	10,000	
451	Crushed Stone	10,066		9,614		20,000		20,000		20,000	
455	Tile and Pipe	18,175		30,807		35,000		40,475		40,000	
471	Asphalt and Asphalt Filler	8,165		15,000		20,000		20,000		20,000	
	Total Building Materials	\$ 36,406	\$	55,421	\$	80,000	\$	86,675	\$	90,000	
	<u>Fixed Charges</u>										
533	Machinery and Equip - Copier	\$ 306	\$	82	\$	2,000	\$	2,000	\$	2,000	
	Total Fixed Charges	\$ 306	\$	82	\$	2,000	\$	2,000	\$	2,000	
	<u>Capital Outlay</u>										
931	Roads, Street, and Parking	\$ -	\$	-	\$	-	\$	-	\$	-	
931.001	Roads, Street, and Parking	286,355		223,936		-		400,765		450,000	
931.002	Street Striping	16,415		29,193		-		-		30,000	
933	Sidewalks	-		2,895		10,000		10,000		10,000	
933.001	State Grant-Sidewalks	-		3,238		201,441		201,441		190,000	
933.002	HillsChapel Road Sidewalk Project	-		-		-		250,000		250,000	
933.003	Coffee Street Sidewalk Project	-		-		-		50,000		50,000	
933.004	Oakdale Street Sidewalk Project	-		-		-		-		-	
933.005	Madison Street Sidewalk Project	-		-		-		-		-	
933.006	Oak Drive Sidewalk Project	-		-		-		-		-	
938	Transition Plan Repairs	-		7,104		10,000		10,000		15,000	
939	Bridge Repairs	-		53		10,000		10,000		10,000	

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
943	Vehicles	-	-	-	-	-
949	Other Machinery and Equipment	-	-	-	-	-
960	Capital Repairs - Street Lights	-	-	-	-	-
999	Additions to Capital Assets	-	-	-	-	-
	Total Capital Outlay	\$ 302,770	\$ 266,419	\$ 231,441	\$ 932,206	\$ 1,005,000
	Total Public Works	\$ 1,848,960	\$ 1,855,227	\$ 2,017,981	\$ 2,791,371	\$ 2,995,090

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

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget
44210	Contributions to Other Agencies									
720.001	TN Rehabilitation Center	\$ 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
720.005	South Central Human Resources	1,616		1,616		1,616		1,616		1,954
720.006	Coffee County Library	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
720.008	Manchester Senior Center	-		-		-		-		-
720.010	Keep Coffee County Beautiful	-		-		-		-		-
720.011	Manchester/Coffee County Conferen	195,669		213,674		348,000		500,815		500,000
720.013	Coffee County Children's Advocacy	6,500		6,500		6,500		6,500		6,500
720.014	TN Backroads Heritage	-		-		-		-		-
720.018	Chamber of Commerce	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	-		-		-		-		-
720.022	Haven of Hope	5,000		5,000		5,000		5,000		5,000
720.023	The Storehouse	-		3,000		3,000		3,000		3,000
720.024	Imagination Library of Coffee Count	-		-		-		-		-
	Total Contributions to Other Agencies	\$ 256,785	\$	277,790	\$	407,116	\$	559,931	\$	559,454
	Total Expenditures	\$ 8,766,556	\$	11,130,950	\$	10,941,230	\$	13,042,313	\$	11,713,981
	Other Uses									
51620	Operating Transfers									
762	Transfer to Sanitation	\$ 50,000	\$	250,000	\$	50,000	\$	50,000	\$	100,000
763	Transfer to Recreation Fund	950,000		1,234,835		500,000		831,000		1,400,000
764	Transfer to General Purpose Schoc	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		1,388,200		1,388,200		1,397,550
765.001	Transfer to Debt Service-Leave	25,500		125,500		300,000		300,000		300,000
767	Transfer to Tourism Fund	-		-		-		-		-
768	Transfer to Capital Equipment	-		-		-		871,215		483,900
	Total Other Uses	\$ 4,301,016	\$	4,902,226	\$	4,096,667	\$	5,298,882	\$	5,539,917
	Total Expenditures and Other Uses	\$ 13,067,572	\$	16,033,176	\$	15,037,897	\$	18,341,195	\$	17,253,898
	Revenues and Other Sources Over (Under)									
	Expenditures and Other Uses	\$ 1,263,507	\$	2,738,067	\$	(1,532,932)	\$	(3,268,675)	\$	(1,778,370)
	Estimated Beginning Fund Balance Ju	6,982,715		8,246,222		10,984,289		10,984,289		7,715,614
	Non-spendable Fund Balance	80,000		80,000		80,000		80,000		80,000
	Assigned Fund Balance									
	Fire Department Equipment	-		-		-		-		-
	Community Policing Fund Bala	-		-		-		-		-
	Unassigned Fund Balance	8,166,222		10,904,289		9,371,357		7,635,614		5,857,244
	Estimated Ending Fund Balance June	\$ 8,246,222	\$	10,984,289	\$	9,451,357	\$	7,715,614	\$	5,937,244

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

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 107,907	\$ 105,455	\$ 107,000	\$ 107,000	\$ 107,000
34412	Solid Waste Residential Collection	314,471	306,672	275,000	275,000	300,000
34415	Solid Waste Debris Pickup	11,642	7,525	15,000	15,000	15,000
34423	Solid Waste Surcharge - General	720,709	770,871	695,000	695,000	720,000
34440	Refuse Recycling Charges	9,415	14,105	15,000	21,000	17,000
36999	Miscellaneous Revenue	-	131	-	-	-
	Total Current Services	<u>\$ 1,164,144</u>	<u>\$ 1,204,759</u>	<u>\$ 1,107,000</u>	<u>\$ 1,113,000</u>	<u>\$ 1,159,000</u>
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 50,000	\$ 250,000	\$ 50,000	\$ 50,000	\$ 100,000
	Total Other Revenue	<u>\$ 50,000</u>	<u>\$ 250,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>
	Total Revenues and Other Sources	<u>\$ 1,214,144</u>	<u>\$ 1,454,759</u>	<u>\$ 1,157,000</u>	<u>\$ 1,163,000</u>	<u>\$ 1,259,000</u>
<u>Expenditures</u>						
43200	Sanitation Services					
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 229,233	\$ 216,183	\$ 290,000	\$ 305,000	\$ 305,000
113	Salaries - Overtime	1,685	2,441	10,000	10,000	10,000
141	OASI Employers Share	17,665	16,725	24,000	25,200	25,000
142	Health Insurance	55,950	54,987	70,000	70,000	70,000
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	7,556	9,331	15,000	15,750	18,000
145	Employee Life Insurance	195	188	270	270	270
146	Worker's Compensation	10,324	2,690	9,000	9,000	9,000
147	Unemployment Insurance	159	166	500	500	500
	Total Personnel	<u>\$ 322,767</u>	<u>\$ 302,711</u>	<u>\$ 418,770</u>	<u>\$ 435,720</u>	<u>\$ 437,770</u>
<u>Contractual Services</u>						
261	Repairs and Maint - Vehicles	\$ 19,997	\$ 16,219	\$ 25,000	\$ 35,000	\$ 40,000
262	Repairs and Maint - Other Machinery	9,300	6,306	15,000	15,000	30,000
293	Recycle Containers/Cardboard	904	958	12,000	12,000	12,000
294	Brush Disposal	30,817	24,045	50,000	50,000	50,000
295	Landfill Services	742,784	817,447	750,000	850,000	850,000
	Total Contractual Services	<u>\$ 803,802</u>	<u>\$ 864,975</u>	<u>\$ 852,000</u>	<u>\$ 962,000</u>	<u>\$ 982,000</u>

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

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 797	\$ 145	\$ 2,000	\$ 2,000	\$ 3,000
331	Gas, Oil, Diesel Fuel and Grease	15,914	13,418	30,000	30,000	35,000
334	Tires, Tubes, ETC.	6,175	6,224	8,000	8,000	8,000
511	General Liability	2,377	2,710	-	2,843	3,000
	Total Supplies	<u>\$ 25,263</u>	<u>\$ 22,497</u>	<u>\$ 40,000</u>	<u>\$ 42,843</u>	<u>\$ 49,000</u>
	<u>Capital Outlay</u>					
999	Additions to Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 1,151,832</u>	<u>\$ 1,190,183</u>	<u>\$ 1,310,770</u>	<u>\$ 1,440,563</u>	<u>\$ 1,468,770</u>
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer to Capital Equipment Fund	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 1,151,832</u>	<u>\$ 1,190,183</u>	<u>\$ 1,310,770</u>	<u>\$ 1,440,563</u>	<u>\$ 1,468,770</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 62,312	\$ 264,576	\$ (153,770)	\$ (277,563)	\$ (209,770)
	Estimated Beginning Fund Balance July 1	\$ 329,227	\$ 391,539	\$ 656,115	\$ 656,115	\$ 378,552
	Estimated Ending Fund Balance June 30	<u>\$ 391,539</u>	<u>\$ 656,115</u>	<u>\$ 502,345</u>	<u>\$ 378,552</u>	<u>\$ 168,782</u>

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, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 208,939	\$ 199,545	\$ 210,000	\$ 235,000	\$ 250,000
	Total Local Taxes	<u>\$ 208,939</u>	<u>\$ 199,545</u>	<u>\$ 210,000</u>	<u>\$ 235,000</u>	<u>\$ 250,000</u>
<u>Intergovernmental</u>						
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
33486	TN Arts Commission	9,400	-	-	-	-
33487	State CARES ACT-COVID19 Reimb	-	22,652	-	-	-
33494	Comm Foundation Grant	5,000	-	-	-	-
33498	LPRF Grant (Soccer Complex)	175,856	160,144	-	-	-
33499	LPRF Grant (Soccer Complex)-Park Partners	36,779	-	-	-	-
33500	LPRF Grant (Soccer Complex)-InKind	50,000	-	-	-	-
33501	Diabetes Grant B	14,990	10,368	-	4,632	-
33502	Diabetes Grant A	-	298,025	150,000	150,000	-
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	-	-	80,000	-	-
33511	Built Environment Grant	10,000	2,218	-	-	-
33512	State Grant-COVID19	-	24,000	-	-	-
33513	NRPA Grant	-	13,500	-	-	-
33514	TDOH Basketball Court Grant	-	-	-	46,000	-
33515	TDEC/LPRF Ballfield Light Grant	-	-	-	-	750,000
	Total Intergovernmental	<u>\$ 302,025</u>	<u>\$ 530,907</u>	<u>\$ 230,000</u>	<u>\$ 200,632</u>	<u>\$ 750,000</u>
<u>Charges for Current Services</u>						
34722	Swim Team Charges	\$ -	\$ -	\$ -	\$ 859	\$ -
34723	Swimming Lesson Charges	35,924	42,701	55,000	55,000	35,000
34724	Pool Rental	20,436	36,265	40,000	40,000	30,000
34742	Activity Fees	25,284	27,723	35,000	35,000	25,000
34743	Day Camp Charges	52,127	51,953	50,000	50,000	50,000
34744	Fireworks	-	-	2,000	2,000	-
34745	Park and Recreation Concessions	8,382	62,111	60,000	60,000	50,000
34746	ADA Wright Center - Rental	7,893	5,954	10,000	10,000	8,000
34747	Shelter Rentals	1,727	3,880	3,000	3,000	3,000
34770	Membership and Dues- 6 Month Passes	-	-	-	-	20,000
34771	Membership and Dues - Yearly Passes	463,744	446,800	525,000	525,000	500,000
34772	Membership and Dues - Monthly Passes	14,816	17,249	15,000	15,000	15,000
34773	Membership and Dues - Daily Passes	113,158	88,317	165,000	165,000	80,000
34774	Recreation Complex Concessions	44,733	58,284	85,000	85,000	55,000
34777	Athletic League	16,072	25,492	22,000	22,000	17,000
34779	Silver and Fit	12,046	15,883	13,000	13,500	13,000
34780	Tivity Health	-	-	-	2,875	4,500
34781	Sponsorships	17,096	18,867	18,000	18,000	9,000
34782	Christmas Parade Sponsorships	4,325	4,125	4,000	4,000	3,500
34783	Renew Active	-	-	-	1,420	2,100
34792	Meeting Room Rental	17,249	4,585	23,000	23,000	12,000
34795	Food Booth/Space Rentals	100	-	-	-	500
	Total Charges for Current Services	<u>\$ 855,112</u>	<u>\$ 910,189</u>	<u>\$ 1,125,000</u>	<u>\$ 1,130,654</u>	<u>\$ 932,600</u>
<u>Other Revenues</u>						
36330	Sale of Equipment	\$ 2,994	\$ -	\$ 3,000	\$ 3,000	\$ -
36350	Insurance Recovery	1,590	-	-	3,977	-
36716	Donation from Schools	-	-	-	10,000	-
36731	Donation from Tourism	7,500	-	-	-	-
36999	Miscellaneous Revenues	6,851	(4,430)	10,000	15,700	10,000
	Total Other Revenues	<u>\$ 18,935</u>	<u>\$ (4,430)</u>	<u>\$ 13,000</u>	<u>\$ 32,677</u>	<u>\$ 10,000</u>
	Total Revenues	<u>\$ 1,385,011</u>	<u>\$ 1,636,211</u>	<u>\$ 1,578,000</u>	<u>\$ 1,598,963</u>	<u>\$ 1,942,600</u>
<u>Other Sources</u>						
39110	Transfer from General Fund	\$ 950,000	\$ 1,234,835	\$ 500,000	\$ 831,000	\$ 1,400,000
	Total Other Sources	<u>\$ 950,000</u>	<u>\$ 1,234,835</u>	<u>\$ 500,000</u>	<u>\$ 831,000</u>	<u>\$ 1,400,000</u>
	Total Revenue and Other Sources	<u>\$ 2,335,011</u>	<u>\$ 2,871,046</u>	<u>\$ 2,078,000</u>	<u>\$ 2,429,963</u>	<u>\$ 3,342,600</u>

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

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
44410 Recreation Administration						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 159,830	\$ 158,923	\$ 159,000	\$ 172,225	\$ 172,000
113	Salaries-Overtime	160	198	500	700	500
141	OASI Employers Share	11,209	11,367	12,500	17,026	14,000
142	Employee Health Insurance	23,221	22,067	27,300	27,550	31,000
143	Retirement - ING	1,562	1,730	2,800	2,940	2,940
143.001	Retirement - TCRS	6,240	6,243	6,300	6,650	7,400
145	Employee Life Insurance	114	111	125	125	125
147	Unemployment Insurance	72	72	300	300	300
148	Education/Training/Travel/ Lodging	4,108	582	3,000	2,800	2,800
Total Personnel		<u>\$ 206,516</u>	<u>\$ 201,293</u>	<u>\$ 211,825</u>	<u>\$ 230,316</u>	<u>\$ 231,065</u>
<u>Contractual Services</u>						
211	Postage	\$ 94	\$ 252	\$ 500	\$ 500	\$ 500
221	Printing, Duplicating and Typing	1,567	900	2,500	2,500	2,500
231	Publication Formal/Legal Notices	636	200	1,500	1,500	1,500
239	Dues and Subscription	3,595	600	2,500	2,500	2,500
240	Bank, Credit Card, Fines, & Fees	1,401	115	2,000	2,000	2,000
Total Contractual Services		<u>\$ 7,293</u>	<u>\$ 2,067</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>
<u>Supplies</u>						
311	Office Supplies and Materials	\$ 1,279	\$ 913	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	-	-	500	500	500
326	Clothing and Uniforms	-	-	-	-	-
Total Supplies		<u>\$ 1,279</u>	<u>\$ 913</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<u>Fixed Charges</u>						
533	Machinery & Equipment	\$ -	\$ 1,049	\$ 4,500	\$ -	\$ 4,500
Total Fixed Charges		<u>\$ -</u>	<u>\$ 1,049</u>	<u>\$ 4,500</u>	<u>\$ -</u>	<u>\$ 4,500</u>
<u>Capital Outlay</u>						
947	Office Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
999	Add to Capital Assets	-	-	-	-	-
Total Capital Outlay		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Recreation Administration		<u>\$ 215,088</u>	<u>\$ 205,322</u>	<u>\$ 227,825</u>	<u>\$ 241,816</u>	<u>\$ 247,065</u>

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 244,151	\$ 221,306	\$ 227,000	\$ 238,600	\$ 270,000
113	Salaries - Overtime	4,367	4,194	5,000	5,000	5,000
121	Wages - Part-Time	235,649	241,558	260,000	260,000	265,000
141	OASI Employers Share	36,221	35,019	39,000	39,900	41,000
142	Employee Health Insurance	45,041	37,335	54,600	54,600	54,600
143.001	Retirement - TCRS	12,829	11,712	12,500	13,000	15,500
145	Employee Life Insurance	182	163	245	245	245
146	Worker's Compensation	23,432	9,437	24,000	24,000	24,000
147	Unemployment Insurance	1,006	685	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	212	1,950	3,000	3,000	3,000
	Total Personnel	<u>\$ 603,090</u>	<u>\$ 563,359</u>	<u>\$ 626,845</u>	<u>\$ 639,845</u>	<u>\$ 679,845</u>
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,573	\$ 1,644	\$ 1,500	\$ 1,500	\$ 1,500
241	Electric	308,635	260,525	310,000	310,000	310,000
242	Water	24,180	18,293	25,000	25,000	28,000
244	Gas	78,565	81,278	80,000	80,000	80,000
245	Telephone	4,920	5,344	5,000	5,000	5,000
255	Data Processing Support	17,309	9,347	12,000	12,000	12,000
258	Christmas Parade Expense	1,168	3,501	4,000	4,100	4,100
261	Repairs and Maint - Vehicles	204	3,390	1,500	1,500	1,500
262	Repairs and Maint - Other Machinery	52,801	41,279	40,000	40,000	40,000
263	Repairs and Maint - Office Equip	5,141	3,059	4,000	4,000	4,000
265	Repairs and Maint - Grounds	2,918	2,334	3,000	3,000	3,000
266	Repairs and Maint - Buildings	27,181	22,484	20,000	31,000	30,000
270	Contracted Recreational Services	200	-	-	3,000	-
	Total Contractual Services	<u>\$ 524,795</u>	<u>\$ 452,478</u>	<u>\$ 506,000</u>	<u>\$ 520,100</u>	<u>\$ 519,100</u>

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

Account		2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
Number	Account Description	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Supplies</u>						
312	Small Items of Equipment-Wellness	\$ 1,355	\$ 1,440	\$ 2,000	\$ 1,500	\$ 1,500
312.003	Small Items of Equipment-Tools	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
322	Chemical, Lab and Medical Supplies	26,849	31,767	28,000	-	-
322.001	Pool Chemicals	-	-	-	25,500	26,000
322.002	Lab Supplies- Co2	-	-	-	7,500	7,500
322.003	First Aid Supplies	-	-	-	1,500	1,500
323	Food	21,725	32,616	40,000	40,000	40,000
323.002	Program Meals	15	26	1,500	2,100	2,100
324	Household and Janitorial Supplies	20,013	21,278	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	12,889	11,449	13,000	13,000	13,000
326	Clothing and Uniforms	1,050	784	3,500	3,500	3,500
329.001	Diabetes Grant B Expense	16,267	12,719	-	2,212	-
329.002	Diabetes Grant A Expense	152,400	173,681	150,000	200,000	-
329.003	Diabetes Grant A-Inkind Expense	-	-	-	-	-
330	Community Foundation Grant Expense	-	2,556	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	874	42	2,000	2,000	2,000
Total Supplies		<u>\$ 253,437</u>	<u>\$ 288,358</u>	<u>\$ 260,000</u>	<u>\$ 321,312</u>	<u>\$ 119,600</u>
<u>Fixed Charges</u>						
511	General Liability	\$ 23,150	\$ 23,798	\$ 23,000	\$ 24,621	\$ 25,000
512	IT Hardware Purchase-State Grant	-	23,195	-	-	-
533	Machinery and Equipment - Copier	4,720	1,329	-	4,500	4,500
533.001	Machinery and Equipment - Rental	275	476	4,000	4,000	4,000
Total Fixed Charges		<u>\$ 28,145</u>	<u>\$ 48,798</u>	<u>\$ 27,000</u>	<u>\$ 33,121</u>	<u>\$ 33,500</u>
<u>Capital Outlay</u>						
948	Bonnaroo Grant-Movie Screen	\$ -	\$ -	\$ -	\$ -	\$ -
949	NRPA Grant Expense-Digital	-	5,465	-	-	-
960	Transfer to Debt Service	33,360	25,020	35,000	35,000	35,000
960.002	Transfer to Debt Service-Leave	3,642	87,000	25,000	25,000	25,000
Total Capital Outlay		<u>\$ 37,002</u>	<u>\$ 117,485</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
Total Recreation Center		<u>\$ 1,446,469</u>	<u>\$ 1,470,478</u>	<u>\$ 1,479,845</u>	<u>\$ 1,574,378</u>	<u>\$ 1,412,045</u>

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022	2021-2022	2022-2023
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
44720	<u>Park Area</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 107,765	\$ 140,291	\$ 149,000	\$ 156,650	\$ 130,000		
113	Salaries - Overtime	2,388	4,226	4,000	4,000	4,000		
121	Wages - Part-Time	25,945	23,428	40,000	40,000	40,000		
141	OASI Employers Share	10,139	12,595	15,000	15,385	14,000		
142	Employee Health Insurance	15,823	17,898	31,500	31,500	31,500		
143.001	Retirement-TCRS	5,595	7,522	8,000	8,400	8,000		
145	Employee Life Insurance	74	100	125	125	125		
146	Worker's Compensation Insurance	8,187	5,908	10,000	10,000	10,000		
147	Unemployment Insurance	194	177	750	750	750		
	Total Personnel	<u>\$ 176,110</u>	<u>\$ 212,145</u>	<u>\$ 258,375</u>	<u>\$ 266,810</u>	<u>\$ 238,375</u>		
	<u>Contractual Services</u>							
231	Publication and Legal Notices	\$ 1,034	\$ 1,050	\$ -	\$ 1,000	\$ 1,000		
241	Electric	27,328	26,817	28,000	28,000	28,000		
242	Water	10,543	13,569	14,000	14,000	16,000		
244	Gas	2,238	2,702	4,000	4,000	4,000		
245	Telephone	487	559	1,000	1,000	1,000		
259	Other Professional Services - Fireworks	11,000	11,000	11,000	11,000	17,000		
261	Repair and Maintenance - Motor Vehicles	5,137	3,038	5,000	5,000	5,000		
262	Repair and Maintenance - Other Machinery	7,839	7,536	7,000	7,000	7,000		
265	Repair and Maintenance - Grounds	47,525	48,364	40,000	40,000	40,000		
266	Repair and Maintenance - Buildings	7,147	18,065	7,000	17,000	17,000		
270	Contracted Recreational Services	2,830	-	3,000	2,000	2,000		
	Total Contractual Services	<u>\$ 123,108</u>	<u>\$ 132,700</u>	<u>\$ 120,000</u>	<u>\$ 130,000</u>	<u>\$ 138,000</u>		
	<u>Supplies</u>							
312.003	Small Items of Equipment-Tools	\$ -	\$ -	\$ -	\$ 6,978	\$ 7,000		
323	Food - Concessions	7,284	45,218	38,000	38,000	38,000		
323.001	Trustee Expenses	1,176	183	2,000	2,000	2,000		
324	Household and Janitorial Supplies	5,776	7,419	6,000	6,000	6,000		
325	Recreation Supplies/Program Equipment	14,777	14,327	10,000	10,000	10,000		
326	Recreation Uniforms	1,978	2,064	2,000	2,668	3,000		
331	Gas, Oil, Diesel Fuel, and Grease	6,611	7,878	10,000	13,200	13,500		
333	Forestry Grant Expense	-	-	-	-	-		
334	Tires, Tubes, ETC.	536	-	1,000	1,000	1,000		
	Total Supplies	<u>\$ 38,138</u>	<u>\$ 77,089</u>	<u>\$ 69,000</u>	<u>\$ 79,846</u>	<u>\$ 80,500</u>		
	<u>Fixed Charges</u>							
511	General Liability	\$ 11,660	\$ 7,933	\$ 8,000	\$ 8,838	\$ 9,000		
533	Machinery and Equipment -Rental	3,048	4,766	3,500	3,500	3,500		
	Total Fixed Charges	<u>\$ 14,708</u>	<u>\$ 12,699</u>	<u>\$ 11,500</u>	<u>\$ 12,338</u>	<u>\$ 12,500</u>		

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, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Capital Outlay</u>						
955	Arts Bldg Comm Grant Expense	\$ 231	\$ -	\$ -	\$ -	\$ -
956	Arts Grant-Creative Place	10,495	-	-	-	-
957	Built Environment Grant	4,800	-	-	-	-
965	Repair & Maint - Grounds	3,000	-	-	-	-
966	Repair & Maint - Building	-	70	-	-	-
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	100,000	8,500	-
999.008	TDOH Basketball Court Grant	-	-	-	70,000	-
999.009	TDEC/LPRF Ballfield Light Grant	-	-	-	-	1,500,000
	Total Capital Outlay	<u>\$ 648,681</u>	<u>\$ 111,064</u>	<u>\$ 100,000</u>	<u>\$ 78,500</u>	<u>\$ 1,500,000</u>
	Total Park Area	<u>\$ 1,000,745</u>	<u>\$ 545,697</u>	<u>\$ 558,875</u>	<u>\$ 567,494</u>	<u>\$ 1,969,375</u>
	Total Expenditures	<u>\$ 2,662,302</u>	<u>\$ 2,221,497</u>	<u>\$ 2,266,545</u>	<u>\$ 2,383,688</u>	<u>\$ 3,628,485</u>
<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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 2,662,302</u>	<u>\$ 2,221,497</u>	<u>\$ 2,266,545</u>	<u>\$ 2,383,688</u>	<u>\$ 3,628,485</u>
	Revenues and Other Sources Over (Under)	\$ (327,291)	\$ 649,549	\$ (188,545)	\$ 46,275	\$ (285,885)
	Expenditures and Other Uses					
	Estimated Beginning Fund Balance July 1	\$ 92,456	\$ (234,835)	\$ 414,714	\$ 414,714	\$ 460,989
	Estimated Ending Fund Balance June 30	<u>\$ (234,835)</u>	<u>\$ 414,714</u>	<u>\$ 226,169</u>	<u>\$ 460,989</u>	<u>\$ 175,104</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 45,217	\$ 23,250	\$ 50,000	\$ 50,000	\$ 50,000
	Total Fines, Forfeitures and Penalties	<u>\$ 45,217</u>	<u>\$ 23,250</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<u>Other Revenues</u>						
36332	Sale of Equipment - Drug Fund	\$ 1,200	\$ 6,665	\$ 15,000	\$ 112,000	\$ 20,000
36340	Confiscations	62,965	22,354	50,000	50,000	40,000
36350	Insurance Recovery	-	-	5,000	10,766	-
36362	Sale of Vehicles	-	27,899	15,000	15,000	20,000
36715	Contribution and Donations	-	15,000	5,000	5,000	5,000
36735	Contribution and Donations - Individuals	-	65	10,000	10,000	15,000
36940	Sale of Seized Vehicle Fees	-	6,317	5,000	5,000	5,000
36941	Sale of Vehicles - Confiscations	20,802	8,116	15,000	15,000	15,000
36942	Sale of Other Contriband	-	-	-	-	10,000
	Total Other Revenues	<u>\$ 84,967</u>	<u>\$ 86,416</u>	<u>\$ 120,000</u>	<u>\$ 222,766</u>	<u>\$ 130,000</u>
	Total Revenues	<u>\$ 130,184</u>	<u>\$ 109,666</u>	<u>\$ 170,000</u>	<u>\$ 272,766</u>	<u>\$ 180,000</u>
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
<u>Personnel</u>						
113	Salaries-Overtime	\$ 1,633	\$ 1,776	\$ 5,000	\$ 5,000	\$ 2,000
141	OASI Employers Share	114	129	400	400	100
142	Employee Health Insurance	334	292	500	500	100
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	85	93	500	500	100
145	Employee Life Insurance	1	1	50	50	25
148	Education/Training	7,925	17,679	10,000	10,000	10,000
	Total Personnel	<u>\$ 10,092</u>	<u>\$ 19,970</u>	<u>\$ 16,450</u>	<u>\$ 16,450</u>	<u>\$ 12,325</u>
<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ 245	\$ 62	\$ 300	\$ 300	\$ 200
241	Gov.Deals Expense	1,600	3,418	3,000	3,000	3,000
255	Data Processing Support	-	16,492	10,000	10,000	7,000
261	Repair & Maint - Vehicle	1,797	218	2,000	2,000	1,000
269	Other Repair and Maintenance Services	-	-	-	-	-
299	Misc. Contractual Services	3,440	1,785	5,000	5,000	3,000
	Total Contractual Services	<u>\$ 7,082</u>	<u>\$ 21,975</u>	<u>\$ 20,300</u>	<u>\$ 20,300</u>	<u>\$ 14,200</u>

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City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	Supplies					
312	Small Items of Equipment	\$ -	\$ -	\$ 6,000	\$ 11,300	\$ 9,000
326	Clothing and Uniforms	2,844	743	3,000	3,000	2,500
329	Other Operating Supplies	47,708	16,700	40,000	40,000	50,000
331	Gas, Oil, Diesel Fuel	22	-	1,000	1,000	1,000
332	Dog Equipment and Supplies	7,456	2,677	8,000	8,000	6,000
333	Other Equipment Parts	-	9,996	5,000	5,000	2,500
	Total Supplies	<u>\$ 58,030</u>	<u>\$ 30,116</u>	<u>\$ 63,000</u>	<u>\$ 68,300</u>	<u>\$ 71,000</u>
	Capital Outlay					
942	General Purpose Machinery and Equipment	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 1,000
943	Drug Vehicle	81,340	87,293	67,700	210,700	120,000
	Total Capital Outlay	<u>\$ 81,340</u>	<u>\$ 87,293</u>	<u>\$ 71,700</u>	<u>\$ 214,700</u>	<u>\$ 121,000</u>
	Total Expenditures	<u>\$ 156,544</u>	<u>\$ 159,354</u>	<u>\$ 171,450</u>	<u>\$ 319,750</u>	<u>\$ 218,525</u>
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (26,360)	\$ (49,688)	\$ (1,450)	\$ (46,984)	\$ (38,525)
	Estimated Beginning fund Balance July 1	\$ 564,478	\$ 538,118	\$ 488,430	\$ 488,430	\$ 441,446
	Estimated Ending Fund Balance June 30	<u>\$ 538,118</u>	<u>\$ 488,430</u>	<u>\$ 486,980</u>	<u>\$ 441,446</u>	<u>\$ 402,921</u>

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

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 105,981	\$ 99,773	\$ 80,000	\$ 95,000	\$ 80,000
	Total Local Taxes	<u>\$ 105,981</u>	<u>\$ 99,773</u>	<u>\$ 80,000</u>	<u>\$ 95,000</u>	<u>\$ 80,000</u>
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ -	\$ 2,980	\$ -	\$ -	-
31948	Tourism COOP Grant Revenue	-	-	-	-	-
31949	CARES ACT Grant Revenue	-	36,728	-	-	-
36999	Miscellaneous Revenue	7,299	-	3,000	3,000	-
37000	Grant Revenue-State of Tennessee	-	-	-	-	-
37001	Transfer from General Fund	-	-	-	-	-
		<u>\$ 7,299</u>	<u>\$ 39,708</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 113,280</u>	<u>\$ 139,481</u>	<u>\$ 83,000</u>	<u>\$ 98,000</u>	<u>\$ 80,000</u>
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ -	-
141	OASI Employers Share	-	-	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Travel	-	30	4,000	4,000	4,000
	Total Personnel	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
	<u>Contractual Services</u>					
236	Public Relations	\$ -	\$ -	\$ -	\$ -	-
236.002	Local Activity Support	28,453	26,446	32,000	32,000	34,500
236.004	Tourism Promo - Brochures, Flyer, Ads	69,824	70,391	55,000	55,000	57,500
236.005	Manchester Chamber - Tourism Prom	4,998	-	5,000	5,000	-
239	South Central TN Tourism Dues	-	-	-	-	-
240	Hotel/Motel Tax Audit Expense	-	-	-	-	-
247	Christmas Lighting and Banners	2,578	-	3,000	3,000	3,000
	Total Contractual Services	<u>\$ 105,853</u>	<u>\$ 96,837</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>
	<u>Supplies</u>					
329	Other Operating Supplies	\$ 753	\$ 208	\$ 1,000	\$ 1,000	\$ 1,000
329.001	Signs and Sign Maintenance	-	-	-	-	-
329.002	Landscaping, General Prom & Other	-	1,091	-	-	-
329.003	Christmas Parade Supplies	-	-	-	-	-
329.004	CARES ACT Expenses	-	36,290	-	-	-
	Total Supplies	<u>\$ 753</u>	<u>\$ 37,589</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
	<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ -	\$ -	\$ -	\$ -	-
945	Transfer to Recreation Center	25,000	-	-	-	-
	Transfer to Capital Equipment-Recreation	-	-	-	-	-
947	Partnership Marketing Program Grant	-	-	-	-	-
	Total Capital Outlay	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 131,606</u>	<u>\$ 134,456</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

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

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	<u>Transfers</u>					
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 131,606</u>	<u>\$ 134,456</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
	Revenues over (Under) Expenditures	\$ (18,326)	\$ 5,025	\$ (17,000)	\$ (2,000)	\$ (20,000)
	Estimated Beginning Fund Balance July 1	\$ 310,380	\$ 292,054	\$ 297,079	\$ 297,079	\$ 295,079
	Estimated Ending Fund Balance June 30	<u><u>\$ 292,054</u></u>	<u><u>\$ 297,079</u></u>	<u><u>\$ 280,079</u></u>	<u><u>\$ 295,079</u></u>	<u><u>\$ 275,079</u></u>

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

City of Manchester, Tennessee
CAPITAL EQUIPMENT REPLACEMENT FUND 250
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022	2021-2022	2022-2023
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Revenues</u>								
36332	Sale of Equipment-Street	\$ 43,159	\$ -	\$ -	\$ -	\$ 4,353	\$ -	\$ -
36333	Sale of Equipment-Sanitation	7,267	-	-	-	-	-	-
36334	Sale of Equipment-Codes	11	-	-	-	-	-	-
36335	Sale of Equipment-Recreation	-	-	-	-	3,696	-	-
36350	Insurance Recoveries	3,875	202	-	-	-	-	-
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
Total Revenues		\$ 105,012	\$ 202	\$ -	\$ -	\$ 879,264	\$ -	\$ 483,900
<u>Expenditures</u>								
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41510-943	Vehicles-Finance	-	-	-	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-	-	-	-
41700-942	Equipment-Health and Codes	-	-	-	-	11	-	-
41700-943	Vehicles- Health and Codes	-	-	-	-	4,964	-	-
41800-921	Building Improvement/Renovations	-	-	-	-	-	-	-
41800-949	Other Machinery and Equipment	-	-	-	-	30,000	-	-
42100-943	Vehicles-Police	-	-	-	-	2,238	-	-
42100-949	Other Machinery and Equipment	-	-	-	-	311,200	-	-
42200-921	Building Improvement/Renovations-Fire	-	12,200	-	-	56,800	-	-
42200-943	Vehicles-Fire	-	-	-	-	-	-	-
42200-949	Other Machinery and Equipment	-	-	-	-	212,807	-	-
43100-943	Vehicles-Street	23,500	-	-	-	9,862	-	250,000
43100-949	Other Machinery and Equipment	44,503	-	-	-	244,842	-	125,000
43100-960	Capital Repairs-Street Lights	5,917	6,934	-	-	59,715	-	100,000
43200-943	Vehicles-Sanitation	-	-	-	-	15,918	-	-
43200-949	Other Machinery and Equipment-Sanitation	-	-	-	-	14,767	-	-
44420-921	Building Improvement/Renovation-Rec Cente	33,000	9,925	-	-	108,131	-	8,900
44420-949	Other Machinery and Equipment-Rec Center	13,365	9,720	-	-	52,268	-	-
44720-921	Building Improvements	-	-	-	-	-	-	-
44720-943	Vehicles-Recreation	-	-	-	-	-	-	-
44720-949	Other Machinery and Equipment-Parks	21,730	-	-	-	-	-	-
Total Expenditures		\$ 142,015	\$ 38,779	\$ -	\$ -	\$ 1,123,523	\$ -	\$ 483,900

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

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 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	Revenues over (Under) Expenditures	\$ (37,003)	\$ (38,577)	\$ -	\$ (244,259)	\$ -
	Estimated Beginning Fund Balance July 1	\$ 319,846	\$ 282,843	\$ 244,266	\$ 244,266	\$ 7
	Estimated Ending Fund Balance June 30	<u>\$ 282,843</u>	<u>\$ 244,266</u>	<u>\$ 244,266</u>	<u>\$ 7</u>	<u>\$ 7</u>

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

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

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
	<u>Revenues and Other Sources</u>					
	<u>Charges for Current Services</u>					
	<u>Other Revenues</u>					
36101	Interest Earnings	\$ 31,529	\$ 16,138	\$ 20,000	\$ 20,000	\$ 20,000
36220	Lease of Property	26,032	23,932	23,500	23,500	23,500
	Total Other Revenues	<u>\$ 57,561</u>	<u>\$ 40,070</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>
	Total Revenues	<u>\$ 57,561</u>	<u>\$ 40,070</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>	<u>\$ 43,500</u>
	<u>Other Sources</u>					
36961	Transfer from General Fund	\$ 1,417,049	\$ 1,433,424	\$ 1,388,200	\$ 1,388,200	\$ 1,397,550
36962	Transfer from General Fund-Leave	25,500	125,500	300,000	300,000	300,000
36963	Transfer from Recreation Fund-Leave	3,642	87,000	25,000	25,000	25,000
36965	Transfer from Sanitation	-	-	-	-	-
36968	Transfer from Recreation	33,360	25,020	35,000	35,000	35,000
	Total Other Sources	<u>\$ 1,479,551</u>	<u>\$ 1,670,944</u>	<u>\$ 1,748,200</u>	<u>\$ 1,748,200</u>	<u>\$ 1,757,550</u>
	Total Revenue and Other Sources	<u>\$ 1,537,112</u>	<u>\$ 1,711,014</u>	<u>\$ 1,791,700</u>	<u>\$ 1,791,700</u>	<u>\$ 1,801,050</u>

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

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

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 490,000	\$ 800,500	\$ 855,000	\$ 855,000	\$ 890,000
640	Interest on Bonds	734,349	467,652	533,200	533,200	507,550
660	Rec Center Lease	33,360	25,020	35,000	35,000	35,000
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	300,000	450,000	300,000
691.007	Accumulated Leave Payout-Recreation	3,642	10,981	25,000	101,000	25,000
	Total General Government Debt Service	<u>\$ 1,531,769</u>	<u>\$ 1,577,792</u>	<u>\$ 1,748,200</u>	<u>\$ 1,974,200</u>	<u>\$ 1,757,550</u>
<u>49501 Expenditures</u>						
692	Bank Service Charges	2,960	1,578	\$ 2,500	\$ 2,500	\$ 2,500
	Total Service Charges	<u>\$ 2,960</u>	<u>\$ 1,578</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,534,729</u>	<u>\$ 1,579,370</u>	<u>\$ 1,750,700</u>	<u>\$ 1,976,700</u>	<u>\$ 1,760,050</u>
	Revenues and Other Sources Over (Under)	\$ 2,383	\$ 131,644	\$ 41,000	\$ (185,000)	\$ 41,000
	Estimated Ending Fund Balance July 1	\$ 2,628,332	2,630,715	\$ 2,762,359	\$ 2,762,359	\$ 2,577,359
	Estimated Ending Fund Balance June 30	<u>\$ 2,630,715</u>	<u>\$ 2,762,359</u>	<u>\$ 2,803,359</u>	<u>\$ 2,577,359</u>	<u>\$ 2,618,359</u>

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

**City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2023**

	\$17,115,000 Series 2020A	\$2,245,000 Series 2020B	Total
2022-2023	1,265,450.00	132,100.00	1,397,550.00
2023-2024	1,261,450.00	139,400.00	1,400,850.00
2024-2025	1,261,850.00	136,400.00	1,398,250.00
2025-2026	1,256,500.00	133,400.00	1,389,900.00
2026-2027	1,250,550.00	130,400.00	1,380,950.00
2027-2028	1,249,000.00	127,400.00	1,376,400.00
2028-2029	1,246,700.00	124,400.00	1,371,100.00
2029-2030	1,243,650.00	123,400.00	1,367,050.00
2030-2031	1,209,850.00	122,400.00	1,332,250.00
2031-2032	1,201,200.00	121,200.00	1,322,400.00
2032-2033	1,196,950.00	120,000.00	1,316,950.00
2033-2034	1,211,950.00	118,800.00	1,330,750.00
2034-2035	1,220,600.00	117,600.00	1,338,200.00
2035-2036	1,203,050.00	116,400.00	1,319,450.00
2036-2037	1,230,050.00	115,200.00	1,345,250.00
2037-2038	1,210,250.00	114,000.00	1,324,250.00
2038-2039		112,000.00	112,000.00
2039-2040		110,000.00	110,000.00
2040-2041		108,000.00	108,000.00
2041-2042		106,000.00	106,000.00
2042-2043		104,000.00	104,000.00
2043-2044		102,000.00	102,000.00
Total Debt Service Requirements	19,719,050.00	2,634,500.00	22,353,550.00

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

Schedule E-3

City of Manchester, Tennessee
Series 2020A
For the Fiscal Year Ending June 30, 2023

	\$17,115,000 Series 2020A	Total Bond Requirements
<u>Principal Requirements</u>		
2022-2023	800,000.00	800,000.00
2023-2024	820,000.00	820,000.00
2024-2025	845,000.00	845,000.00
2025-2026	865,000.00	865,000.00
2026-2027	885,000.00	885,000.00
2027-2028	910,000.00	910,000.00
2028-2029	935,000.00	935,000.00
2029-2030	960,000.00	960,000.00
2030-2031	955,000.00	955,000.00
2031-2032	975,000.00	975,000.00
2032-2033	1,000,000.00	1,000,000.00
2033-2034	1,045,000.00	1,045,000.00
2034-2035	1,085,000.00	1,085,000.00
2035-2036	1,100,000.00	1,100,000.00
2036-2037	1,160,000.00	1,160,000.00
2037-2038	1,175,000.00	1,175,000.00
Total Principal Requirements	<u>15,515,000.00</u>	<u>15,515,000.00</u>
<u>Interest Requirements</u>		
2022-2023	465,450.00	465,450.00
2023-2024	441,450.00	441,450.00
2024-2025	416,850.00	416,850.00
2025-2026	391,500.00	391,500.00
2026-2027	365,550.00	365,550.00
2027-2028	339,000.00	339,000.00
2028-2029	311,700.00	311,700.00
2029-2030	283,650.00	283,650.00
2030-2031	254,850.00	254,850.00
2031-2032	226,200.00	226,200.00
2032-2033	196,950.00	196,950.00
2033-2034	166,950.00	166,950.00
2034-2035	135,600.00	135,600.00
2035-2036	103,050.00	103,050.00
2036-2037	70,050.00	70,050.00
2037-2038	35,250.00	35,250.00
Total Interest Requirements	<u>4,204,050.00</u>	<u>4,204,050.00</u>
Total Debt Requirements	<u><u>19,719,050.00</u></u>	<u><u>19,719,050.00</u></u>

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

**City of Manchester, Tennessee
Future Bond Requirements
Series 2020B**

For the Fiscal Year Ending June 30, 2023

	\$2,245,000	CSES School Project Series 2020B
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<u>Principal Requirements</u>		
2022-2023		90,000.00
2023-2024		100,000.00
2024-2025		100,000.00
2025-2026		100,000.00
2026-2027		100,000.00
2027-2028		100,000.00
2028-2029		100,000.00
2029-2030		100,000.00
2030-2031		100,000.00
2031-2032		100,000.00
2032-2033		100,000.00
2033-2034		100,000.00
2034-2035		100,000.00
2035-2036		100,000.00
2036-2037		100,000.00
2037-2038		100,000.00
2038-2039		100,000.00
2039-2040		100,000.00
2040-2041		100,000.00
2041-2042		100,000.00
2042-2043		100,000.00
2043-2044		100,000.00
Total Principal Requirements		<hr/> <u>2,190,000.00</u>

**City of Manchester, Tennessee
Future Bond Requirements
Series 2020B**

For the Fiscal Year Ending June 30, 2023

Interest Requirements

2022-2023	42,100.00
2023-2024	39,400.00
2024-2025	36,400.00
2025-2026	33,400.00
2026-2027	30,400.00
2027-2028	27,400.00
2028-2029	24,400.00
2029-2030	23,400.00

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

2030-2031	22,400.00
2031-2032	21,200.00
2032-2033	20,000.00
2033-2034	18,800.00
2034-2035	17,600.00
2035-2036	16,400.00
2036-2037	15,200.00
2037-2038	14,000.00
2038-2039	12,000.00
2039-2040	10,000.00
2040-2041	8,000.00
2041-2042	6,000.00
2042-2043	4,000.00
2043-2044	2,000.00
Total Interest Requirements	<u>444,500.00</u>
Total Debt Requirements	<u><u>2,634,500.00</u></u>

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

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Revenues</u>						
<u>Intergovernmental</u>						
33499	State CARES ACT- COVID19 Reimb	\$ -	\$ 45,775	\$ -	\$ -	\$ -
33700	Coffee County Industrial Park	17,400	17,400	17,400	17,400	17,400
	Total Intergovernmental	\$ 17,400	\$ 63,175	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ 19,859	\$ -	\$ -	\$ -	\$ -
	Total Charges for Current Services	\$ 19,859	\$ -	\$ -	\$ -	\$ -
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 26,556	\$ 13,481	\$ 33,000	\$ 33,000	\$ 33,000
36330	Sale of Equipment/Vehicles	-	-	3,000	3,000	3,000
36350	Insurance Recoveries	9,514	-	-	-	-
36530	Loss on Disposal of Fixed Assets	-	-	-	-	-
36950	Bad Debts Collections	-	-	1,000	1,000	1,000
36974	Booster Station Revenue	-	-	-	-	-
36975	Water Tower Revenue	-	-	-	-	-
36976	Grant Revenue	-	-	-	-	-
36977	Contribution from County	-	-	-	-	-
36978	AT & T Rental Revenue	14,520	15,972	25,500	25,500	16,500
36980	Other Revenues	-	-	-	-	-
36981	Bond Premiums	-	-	-	-	-
36998	Contributed Assets	-	-	-	-	-
36999	Donated Infrastructure	481,637	632,200	-	-	100,000
	Total Other Revenues	\$ 532,227	\$ 661,653	\$ 62,500	\$ 62,500	\$ 153,500
<u>Water & Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 745,412	\$ 991,776	\$ 868,000	\$ 868,000	\$ 910,000
37112	Inside Comm/Metered Water Sales	529,385	513,917	565,000	565,000	587,600
37113	Inside Ind/Metered Water Sales	198,151	193,503	200,000	200,000	208,000
37114	Outside Res/Metered Water Sales	829,045	856,298	860,000	860,000	899,600
37115	Outside Comm/Metered Water Sales	146,779	140,554	150,000	150,000	156,000
37116	Outside Ind/Metered Water Sales	391,449	390,248	415,000	415,000	447,200
37117	Unbilled Water	-	-	800	800	800
37121	Ready To Serve	4,845	3,417	4,500	4,500	2,500
37131	Sprinkler Syst/Fire Protection	61,975	62,429	65,000	65,000	65,000
37141	Sales to Hillsville	481,222	488,467	525,000	525,000	590,000
37191	Forfeited Discounts/Penalties	75,775	114,731	122,000	122,000	122,000
37193	Water Service Calls	59,509	57,343	65,000	65,000	60,000
37196	Water Tap Fees	126,051	123,880	100,000	100,000	100,000
37199	Miscellaneous-Water	62,761	63,531	25,500	28,500	32,000
37211	Sewer Chg/Inside Residential	1,042,341	1,055,337	1,030,000	1,030,000	1,092,000
37212	Sewer Chg/Inside Commercial	627,600	605,642	650,000	650,000	676,000
37213	Sewer Chg/Inside Industrial	266,251	273,097	280,000	280,000	291,200
37214	Sewer Chg/Outside Residential	6,062	5,922	6,000	6,000	6,250
37215	Sewer Chg/Outside Commercial	104,911	83,661	102,500	102,500	106,600
37216	Sewer Chg/Outside Industrial	468,051	380,976	485,000	485,000	504,400
37241	Hillsville Sewer-Unbilled	14,546	14,348	15,000	19,000	15,600
37295	Pretreatment Fees	53,328	60,653	57,000	57,000	57,000
37296	Sewer Tap Fees	17,692	44,250	25,000	25,000	25,000
	Total Other Revenues	\$ 6,313,141	\$ 6,523,980	\$ 6,616,300	\$ 6,623,300	\$ 6,954,750
	Total Revenues	\$ 6,882,627	\$ 7,248,808	\$ 6,696,200	\$ 6,703,200	\$ 7,125,650

City of Manchester, Tennessee
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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
	<u>Expenses</u>										
52113	<u>Purification</u>										
	<u>Contractual Services</u>										
241	Electric	\$ 75,027	\$	62,737	\$	60,000	\$	60,000	\$	65,000	
245	Telephone and Telegraph	15,017		25,458		18,500		21,000		25,000	
	Total Contractual Services	<u>\$ 90,044</u>	<u>\$</u>	<u>88,195</u>	<u>\$</u>	<u>78,500</u>	<u>\$</u>	<u>81,000</u>	<u>\$</u>	<u>90,000</u>	
	<u>Supplies</u>										
353	Water Purchased for Resale	\$ 1,185,766	\$	1,106,764	\$	1,250,000	\$	1,250,000	\$	1,360,000	
	Total Supplies	<u>\$ 1,185,766</u>	<u>\$</u>	<u>1,106,764</u>	<u>\$</u>	<u>1,250,000</u>	<u>\$</u>	<u>1,250,000</u>	<u>\$</u>	<u>1,360,000</u>	
	<u>Fixed Charges</u>										
541	Provision for Depreciation	\$ 488,625	\$	496,902	\$	480,000	\$	480,000	\$	480,000	
	Total Fixed Charges	<u>\$ 488,625</u>	<u>\$</u>	<u>496,902</u>	<u>\$</u>	<u>480,000</u>	<u>\$</u>	<u>480,000</u>	<u>\$</u>	<u>480,000</u>	
	Total Purification	<u>\$ 1,764,435</u>	<u>\$</u>	<u>1,691,861</u>	<u>\$</u>	<u>1,808,500</u>	<u>\$</u>	<u>1,811,000</u>	<u>\$</u>	<u>1,930,000</u>	
52115	<u>Shop and Maintenance</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 1,009,656	\$	972,621	\$	1,023,000	\$	1,075,000	\$	1,075,000	
113	Salaries - Overtime	94,022		91,403		93,500		113,500		100,000	
130	Accrued Benefits	11,289		(31,809)		30,000		30,000		30,000	
141	OASI Employers Share	80,768		76,975		92,000		96,000		93,500	
142	Employee Health Insurance	182,717		188,288		220,000		220,000		220,000	
143	Retirement - ING	18,509		15,602		20,000		21,000		20,000	
143.001	Retirement - TCRS	87,762		41,375		53,700		55,700		53,700	
145	Employee Life Insurance	700		668		1,000		1,000		1,000	
146	Worker's Compensation	36,644		19,760		45,000		45,000		45,000	
147	Unemployment Insurance	588		595		1,000		1,000		1,000	
148	Education/Training/Travel/ Lodging	3,402		3,813		6,500		6,500		6,500	
149	Other Employee Benefits	-		-		-		-		-	
	Total Personnel	<u>\$ 1,526,057</u>	<u>\$</u>	<u>1,379,291</u>	<u>\$</u>	<u>1,585,700</u>	<u>\$</u>	<u>1,664,700</u>	<u>\$</u>	<u>1,645,700</u>	
	<u>Contractual Services</u>										
241	Electric	\$ 5,905	\$	6,118	\$	6,250	\$	6,250	\$	6,250	
245	Telephone and Telegraph	3,057		2,568		3,000		3,000		3,000	
249	Other Utility Services	-		-		250		250		1,000	
254	Architectural/Engineering Services	13,903		11,763		6,000		10,000		12,000	
259	Other Professional Services	17,488		16,512		19,500		19,500		20,000	
261	Repair & Maintenance - Motor Vehicles	41,189		21,500		32,500		32,500		32,500	
262	Repair & Maintenance - Other Machinery	42,708		41,861		42,500		42,500		43,500	
265	Repair & Maintenance - Grounds	2,533		57		2,500		2,500		2,000	
266	Repair & Maintenance - Buildings	2,278		611		2,500		2,500		2,000	
269.1	Repair & Maintenance - Water Lines	173,682		199,386		190,000		190,000		215,000	
269.2	Repair & Maintenance - Sewer Lines	28,852		33,656		28,000		28,000		35,500	
269.3	Technical Upgrades	8,256		13,610		23,000		2,000		25,000	
	Total Contractual Services	<u>\$ 339,851</u>	<u>\$</u>	<u>347,642</u>	<u>\$</u>	<u>356,000</u>	<u>\$</u>	<u>339,000</u>	<u>\$</u>	<u>397,750</u>	
	<u>Supplies</u>										
312	Small items of Equipment	\$ 18,129	\$	2,067	\$	3,500	\$	3,500	\$	3,000	
324	Household & Janitorial Supplies	736		373		1,000		1,000		1,000	
326	Clothing and Uniforms	21,921		22,300		25,000		25,000		25,000	
328	Educational Supplies	-		-		250		250		250	
329	Other Operating Supplies	7,772		5,065		6,000		6,000		6,000	
331	Gas, Oil, Diesel Fuel and Grease	25,775		47,209		39,500		39,500		45,500	
338	Repair Parts - Water/Sewer Lines	-		-		-		-		-	
	Total Supplies	<u>\$ 74,333</u>	<u>\$</u>	<u>77,014</u>	<u>\$</u>	<u>75,250</u>	<u>\$</u>	<u>75,250</u>	<u>\$</u>	<u>80,750</u>	
	<u>Fixed Charges</u>										
511	General Liability Insurance	\$ 14,575	\$	10,000	\$	14,575	\$	14,575	\$	14,575	
533	Machinery and Equipment - Copier	-		-		3,500		3,500		3,500	
541	Provision for Depreciation	35,839		47,151		37,000		37,000		37,000	
564	State-Annual Maintenance	11,306		10,806		14,000		15,314		14,000	
	Total Fixed Charges	<u>\$ 61,720</u>	<u>\$</u>	<u>67,957</u>	<u>\$</u>	<u>69,075</u>	<u>\$</u>	<u>70,389</u>	<u>\$</u>	<u>69,075</u>	
	<u>Capital Outlay</u>										
943	Vehicles	\$ 471	\$	32,500	\$	26,000	\$	29,000	\$	26,000	
	Total Capital Outlay	<u>\$ 471.00</u>	<u>\$</u>	<u>32,500</u>	<u>\$</u>	<u>26,000</u>	<u>\$</u>	<u>29,000</u>	<u>\$</u>	<u>26,000</u>	

City of Manchester, Tennessee
Annual Budget
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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
	Total Shop and Maintenance	\$ 2,002,432	\$	1,904,404	\$	2,112,025	\$	2,178,339	\$	2,219,275	
52116	<u>Customer Accounts & Collections</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 175,196	\$	153,400	\$	154,000	\$	161,700	\$	162,000	
113	Salaries - Overtime	59		98		2,000		2,000		2,000	
130	Accrued Benefits	2,549		(7,183)		2,600		2,600		2,600	
141	OASI Employers Share	12,785		10,973		12,800		13,400		12,800	
142	Employee Insurance	34,158		33,675		34,500		34,500		34,500	
143	Retirement - ING	6,122		7,034		6,200		6,600		6,200	
143.001	Retirement - TCRS	7,953		11,704		8,100		8,550		8,100	
145	Death Benefit Plans	119		117		200		200		200	
146	Worker's Compensation	6,373		195		6,000		6,000		6,000	
147	Unemployment Insurance	99		96		200		200		200	
148	Education	-		1,188		1,200		1,200		1,200	
	Total Personnel	\$ 245,413	\$	211,297	\$	227,800	\$	236,950	\$	235,800	
	<u>Contractual Services</u>										
211	Postage	\$ 28,854	\$	32,896	\$	30,000	\$	30,000	\$	35,000	
221	Printing, Duplicating, and Typing	5,411		7,423		7,000		7,000		7,000	
231	Publication Formal/Legal Notices	385		2,190		1,200		1,200		1,200	
235	Membership, Registration and Tuition	13,851		4,131		11,500		11,500		9,500	
239	Dues and Subscriptions	-		-		-		-		-	
245	Telephone and Telegraph	305		362		400		400		400	
249	Other Utility Services	6,325		8,790		6,200		6,200		6,200	
252	Legal Services	-		-		500		500		500	
253	Accounting/Auditing Services	5,100		6,214		6,500		6,500		6,500	
254	Architectural/Engineering Services	-		-		-		-		-	
255	Data Processing Support	11,609		17,142		17,500		17,500		17,500	
256	Consultant's Services	-		-		-		-		-	
259	Other Professional Services	443		332		1,000		1,000		1,000	
263	Repair and Maintenance - Furniture	210		198		1,000		1,000		1,000	
267	Repair and Maintenance - Computer Equip	2,234		1,279		3,500		4,350		5,000	
	Total Contractual Services	\$ 74,727	\$	80,957	\$	86,300	\$	87,150	\$	90,800	
	<u>Supplies</u>										
311	Office Supplies	\$ 2,830	\$	4,460	\$	3,000	\$	3,000	\$	4,500	
312	Small Items of Equipment	1,499		571		1,500		1,500		1,500	
319	Other Supplies and Materials	-		13		500		500		500	
324	Household & Janitorial Supplies	-		13		850		850		850	
326	Clothing and Uniforms	-		-		-		-		-	
331	Gas, Oil, Diesel Fuel and Grease	4,655		6,175		4,800		6,800		5,500	
	Total Supplies	\$ 8,984	\$	11,232	\$	10,650	\$	12,650	\$	12,850	
	<u>Fixed Charges</u>										
511	General Liability Insurance	\$ 2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	
512	Professional Liability/Surety Bond	306		100		325		325		325	
521	Building Insurance	500		500		500		500		500	
522	Vehicle Insurance	6,967		7,000		7,000		7,000		7,000	
533	Machinery & Equip-Copier	-		-		500		500		500	
541	Provision for Depreciation	2,120		2,120		2,500		2,500		2,500	
	Total Fixed Charges	\$ 11,893	\$	11,720	\$	12,825	\$	12,825	\$	12,825	
	<u>Debt Service</u>										
693	Amortization of Bond Premium	\$ -	\$	-	\$	-	\$	-	\$	-	
699	Amortization of Loss on Refunding	-		-		-		-		-	
	Total Debt Service	\$ -	\$	-	\$	-	\$	-	\$	-	
	<u>Grants, Contributions and Other</u>										
741	Bad Debt Expense	\$ 3,740	\$	11,324	\$	9,000	\$	9,000	\$	9,000	
	Total Grants, Contributions and Other	\$ 3,740	\$	11,324	\$	9,000	\$	9,000	\$	9,000	
	<u>Capital Outlay</u>										
913	Land Rights & Easements	\$ 120	\$	-	\$	400	\$	400	\$	400	
943	Water Vehicles	-		-		-		-		-	
947	Office Machinery and Equipment	-		-		1,000		1,000		1,000	
	Total Capital Outlay	\$ 120	\$	-	\$	1,400	\$	1,400	\$	1,400	

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City of Manchester, Tennessee
Water and Sewer Fund 413
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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
	Total Customer Accounts and Collections	\$ 344,877	\$	326,530	\$	347,975	\$	359,975	\$	362,675	
52213	<u>Sewer Treatment and Disposal Personnel</u>										
111	Regular Employee Salaries	\$ 138,970	\$	183,743	\$	142,100	\$	149,210	\$	150,000	
113	Salaries - Overtime	18,149		18,915		21,000		36,000		25,000	
130	Accrued Benefits	4,006		(11,287)		-		-		-	
141	OASI Employers Share	11,401		14,667		13,000		13,550		12,500	
142	Employee Health Insurance	28,948		31,819		36,500		36,500		36,500	
143	Retirement - ING	7,577		9,993		7,700		7,900		7,700	
143.001	Retirement - TCRS	5,036		9,721		8,400		8,700		8,400	
145	Employee Life Insurance	94		88		100		100		100	
146	Worker's Compensation Insurance	4,780		2,905		5,500		5,500		5,500	
147	Unemployment Insurance	96		72		200		200		200	
148	Education and Training	1,200		1,410		2,500		2,500		2,500	
	Total Personnel	\$ 220,257	\$	262,046	\$	237,000	\$	260,160	\$	248,400	
	<u>Contractual Services</u>										
239	Dues and Subscriptions	\$ -	\$	-	\$	-	\$	-	\$	-	
241	Electric	341,524		299,301		312,000		312,000		315,000	
245	Telephone	1,063		1,064		1,200		1,200		1,200	
262	Repair & Maint - Other Machinery	99,628		91,982		100,000		100,000		120,000	
	Total Contractual Services	\$ 442,215	\$	392,347	\$	413,200	\$	413,200	\$	436,200	
	<u>Supplies</u>										
312	Small Items of Equipment	\$ -	\$	35,347	\$	35,000	\$	35,000	\$	35,000	
322	Chemical, Lab and Medical Supplies	38,199		24,433		45,000		45,000		45,000	
326	Clothing and Uniforms	-		-		-		-		-	
329	Other Operating Supplies	-		-		-		-		-	
331	Gas, Oil, Diesel Fuel and Grease	3,780		7,992		4,500		40,000		8,000	
362	Wastewater Pretreatment	17,465		41,670		45,000		45,000		45,000	
	Total Supplies	\$ 59,444	\$	109,442	\$	129,500	\$	165,000	\$	133,000	
	<u>Fixed Charges</u>										
511	General Liability Insurance - Sewer	\$ 19,400	\$	17,879	\$	20,000	\$	20,000	\$	20,000	
541	Provision for Depreciation	1,117,088		1,104,272		1,120,000		1,120,000		1,120,000	
564	State-Annual Maintenance Fee	10,030		11,816		14,000		14,000		14,000	
566	State Sanitary Survey Fees	4,439		-		2,000		2,000		2,000	
	Total Fixed Charges	\$ 1,150,957	\$	1,133,967	\$	1,156,000	\$	1,156,000	\$	1,156,000	
	<u>Capital Outlay</u>										
943	Sewer Vehicles	\$ -	\$	-	\$	-	\$	-	\$	-	
	Total Capital Outlay	\$ -	\$	-	\$	-	\$	-	\$	-	
	Total Sewer Treatment and Disposal	\$ 1,872,873	\$	1,897,802	\$	1,935,700	\$	1,994,360	\$	1,973,600	
52218	<u>Mechanical Maintenance Personnel</u>										
111	Regular Employee Salaries	\$ 36,657	\$	43,285	\$	43,281	\$	45,446	\$	46,000	
113	Salaries - Overtime	13,381		60,183		15,000		45,000		25,000	
130	Accrued Benefits	364		(1,026)		5,861		5,861		5,861	
141	OASI Employers Share	3,810		7,781		4,700		9,875		4,460	
142	Employee Health Insurance	5,206		5,362		5,800		5,800		6,100	
143.001	Retirement - TCRS	5,432		16,779		3,100		6,215		2,300	
145	Employee Life Insurance	38		38		50		50		50	
146	Worker's Compensation	1,593		846		1,600		1,600		1,600	
147	Unemployment Insurance	24		24		100		100		100	
	Total Personnel	\$ 66,505	\$	133,272	\$	79,492	\$	119,947	\$	91,471	
	<u>Contractual Services</u>										
322	Chemical, Lab & Med supplies	\$ -	\$	-	\$	-	\$	-	\$	-	
326	Clothing and Uniforms	-		-		-		-		-	
329	Other Operating Supplies	1,969		3,630		2,500		2,500		2,500	
331	Gas, Oil, Diesel Fuel and Grease	924		5,066		1,750		5,500		3,500	
	Total Contractual Services	\$ 2,893	\$	8,696	\$	4,250	\$	8,000	\$	6,000	
	<u>Fixed Charges</u>										

City of Manchester, Tennessee
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City of Manchester, Tennessee
Water and Sewer Fund 413
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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
541	Provision for Depreciation	\$ 3,029	\$	3,029	\$	3,200	\$	3,200	\$	3,200	
	Total Fixed Charges	\$ 3,029	\$	3,029	\$	3,200	\$	3,200	\$	3,200	
	Total Mechanical Maintenance	\$ 72,427	\$	144,997	\$	86,942	\$	131,147	\$	100,671	
53000	<u>Special Item-OPEB</u>										
142	Special Item Related to OPEB	\$ (54,734)	\$	-	\$	-	\$	-	\$	-	
	Total Special Items	\$ (54,734)	\$	-	\$	-	\$	-	\$	-	
49100	<u>Debt Service</u>										
630	Bond Interest	\$ 396,468	\$	514,615	\$	289,000	\$	289,000	\$	317,000	
49200											
650	SRF -Base Loan Interest	-		-		-		-		-	
664	USDA Loan Interest-Water Tank	9,876		8,772		7,563		7,563		9,000	
665	USDA Loan Interest	35,177		34,436		33,680		33,680		35,000	
700	Bond Issuance Costs	-		-		-		-		-	
49501											
690	Other Debt Service	-		-		-		-		-	
691	Bank Service Charges	355		-		2,000		2,000		2,000	
	Total Debt Service	\$ 441,876	\$	557,823	\$	332,243	\$	332,243	\$	363,000	
	Total Expenses	\$ 6,444,186	\$	6,523,417	\$	6,623,385	\$	6,807,064	\$	6,949,221	
	Revenues Over (Under) Expenses	\$ 438,441	\$	725,391	\$	72,815	\$	(103,864)	\$	176,429	
	Convert to Cash Basis:										
	Principal Payments	(1,579,332)		(1,764,066)		(1,354,026)		(1,498,770)		(1,405,000)	
	Depreciation	1,646,701		1,653,474		1,642,700		1,642,700		1,642,700	
	Total Conversion to Cash Basis	505,810		614,799		361,489		40,066		414,129	
	Estimated Beginning Net Assets July 1	\$ 23,434,157	\$	23,872,598		24,597,989	\$	24,597,989	\$	24,494,125	
	Restatement	-		-		-		-		-	
	Estimated Ending Net Assets June 30	\$ 23,872,598	\$	24,597,989	\$	24,670,804	\$	24,494,125	\$	24,670,554	

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

**City of Manchester, Tennessee
Water and Sewer Fund
SERIES 2021A BONDS
For the Fiscal Year Ending June 30, 2023**

\$9,510,000	2021A BONDS	Total Payments
<u>Principal Requirements</u>		
2022-2023	735,000.00	735,000.00
2023-2024	730,000.00	730,000.00
2024-2025	655,000.00	655,000.00
2025-2026	575,000.00	575,000.00
2026-2027	560,000.00	560,000.00
2027-2028	515,000.00	515,000.00
2028-2029	700,000.00	700,000.00
2029-2030	700,000.00	700,000.00
2030-2031	695,000.00	695,000.00
2031-2032	665,000.00	665,000.00
2032-2033	660,000.00	660,000.00
2033-2034	460,000.00	460,000.00
2034-2035	460,000.00	460,000.00
2035-2036	445,000.00	445,000.00
2036-2037	445,000.00	445,000.00
Total Principal Requirements	<u>\$ 9,000,000.00</u>	<u>\$ 9,000,000.00</u>
<u>Interest Requirements</u>		
2022-2023	175,012.50	175,012.50
2023-2024	160,312.50	160,312.50
2024-2025	145,712.50	145,712.50
2025-2026	132,612.50	132,612.50
2026-2027	121,112.50	121,112.50
2027-2028	109,912.50	109,912.50
2028-2029	99,612.50	99,612.50
2029-2030	85,612.50	85,612.50
2030-2031	71,612.50	71,612.50
2031-2032	57,712.50	57,712.50
2032-2033	49,400.00	49,400.00
2033-2034	36,200.00	36,200.00
2034-2035	27,000.00	27,000.00
2035-2036	17,800.00	17,800.00
2036-2037	8,900.00	8,900.00
Total Interest Requirements	<u>\$ 1,298,525.00</u>	<u>\$ 1,298,525.00</u>
Total Debt Requirements	<u>\$ 10,298,525.00</u>	<u>\$ 10,298,525.00</u>

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

City of Manchester, Tennessee
Water and Sewer Fund
Series 2017 Bonds
For the Fiscal Year Ending June 30, 2023

\$5,730,000	Series 2017 Bonds	Total Payments
<u>Principal Requirements</u>		
2022-2023	670,000.00	670,000.00
2023-2024	705,000.00	705,000.00
2024-2025	705,000.00	705,000.00
2025-2026	715,000.00	715,000.00
2026-2027	740,000.00	740,000.00
2027-2028	760,000.00	760,000.00
Total Principal Requirements	<u>\$ 4,295,000.00</u>	<u>\$ 4,295,000.00</u>
 <u>Interest Requirements</u>		
2022-2023	87,800.00	87,800.00
2023-2024	74,400.00	74,400.00
2024-2025	60,300.00	60,300.00
2025-2026	46,200.00	46,200.00
2026-2027	31,900.00	31,900.00
2027-2028	17,100.00	17,100.00
Total Interest Requirements	<u>\$ 317,700.00</u>	<u>\$ 317,700.00</u>
 Total Debt Requirements	<u>\$ 4,612,700.00</u>	<u>\$ 4,612,700.00</u>

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, 2022 to June 30, 2023

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
<u>Revenues and Other Sources</u>											
<u>Local Taxes</u>											
40110	Current Property Taxes	\$ 2,665,657	\$	2,836,750	\$	2,349,210	\$	2,349,210	\$	2,349,210	
40120	Trustee's Collections-Prior Year	64,240		68,107		75,000		75,000		75,000	
	Bankruptcy	1,758		359		500		500		500	
40130	Cir Clk/Master-Prior Year	22,462		32,942		31,000		31,000		31,000	
40140	Interest & Penalty	19,082		23,658		25,000		25,000		25,000	
40161	Payments in lieu of taxes-T.V.A.	162		3,305		150		150		150	
40162	Payments-Utilities	4,240		-		2,200		2,200		2,200	
40163	Payments in lieu of taxes - Other	40,162		60,283		700		700		700	
40210	Local Option Sales Tax	2,115,079		2,201,286		1,730,350		1,730,350		1,730,350	
40275	Mixed Drink Tax	-		-		2,000		2,000		2,000	
40350	Telecommunications	-		-		600		600		600	
	Total Local Taxes	\$ 4,932,842	\$	5,226,690	\$	4,216,710	\$	4,216,710	\$	4,216,710	
<u>Licenses and Permits</u>											
41110	Marriage Licenses	\$ 622	\$	637	\$	650	\$	650	\$	650	
	Total Licenses and Permits	\$ 622	\$	637	\$	650	\$	650	\$	650	
<u>Charges for Current Services</u>											
43511	Tuition - Regular Day Students	\$ 19,434	\$	14,850	\$	22,000	\$	22,000	\$	22,000	
43570	Receipts from Individual Schools	-		-		-		-		-	
43581	Community Services - E.S.P.	77,691		17,697		25,000		25,000		16,857	
43583	TBI Criminal Background Fee	-		-		-		-		-	
	Total Charges for Current Services	\$ 97,125	\$	32,547	\$	47,000	\$	47,000	\$	38,857	
<u>Other Local Revenues</u>											
44110	Interest Income	\$ 11,022	\$	13,468	\$	4,000	\$	4,000	\$	4,000	
44120	Lease/Rentals	-		-		-		-		-	
44130	Sale of Materials and Supplies	42		-		-		-		-	
44146	E-Rate Funding	-		-		-		-		-	
44170	Miscellaneous Refunds	27,393		176,276		20,000		20,000		20,000	
44560	Damages Recovered from Indv.	179		1,668		500		500		500	
44570	Cont. & Gifts	8,558		9,450		5,000		12,205		5,000	
44590	Other	1,615		5,000		-		11,500		-	
44990	Other Local Revenue	9,492		-		-		-		-	
	Total Other Local Revenues	\$ 58,301	\$	205,862	\$	29,500	\$	48,205	\$	29,500	
<u>State Education Funds</u>											
46511	Basic Education Program	\$ 7,725,683	\$	7,922,168	\$	7,861,000	\$	7,861,000	\$	8,434,000	
46515	Early Childhood Ed. Program	277,851		276,683		276,742		276,742		280,297	
46590	Other State Ed. Funds - Safe Schools	254,994		539,132		30,480		30,420		30,420	
46590	Other State Education Funds CSH	-		-		81,000		81,000		81,000	
46590	Other State Education FundsFRC	-		-		59,223		59,223		59,223	
46590	Other State Education Funds Summer	-		-		-		200,101		-	
46590	Other State Education Funds	-		-		-		241,068		-	
46590	21st Century Grant	-		-		758,555		1,006,114		-	
46595	Student Mgmt. System	-		-		-		-		-	
46610	Regular Career Ladder	10,861		29,984		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	\$	9,099,000	\$	9,787,668	\$	8,916,940	
<u>Other State Revenues</u>											
46840	Alcoholic Beverage Tax	\$ 1,368	\$	1,407	\$	1,000	\$	1,000	\$	1,000	
46980	Other State Grants	26,935		-		-		-		-	
46990	Other State Revenue	-		-		-		-		-	
	Total Other State Revenues	\$ 28,303	\$	1,407	\$	1,000	\$	1,000	\$	1,000	
<u>Federal Government</u>											
47111	Food Service	\$ -	\$	(29,348)	\$	-	\$	-	\$	-	
47131	Vocational Basic Grant	-		-		-		-		-	
47143	Special Ed. - Excess Cost Funds	-		-		-		-		-	
47145	Special Ed.P/S-Excess Cost Funds	-		-		-		-		-	
47304	COVID-19 Grant	-		145,247		-		-		-	
47590	Other Federal thru State-SNAP Grant	-		-		-		-		-	

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, 2022 to June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
47990	TAP Grant	-	-	-	-	-
	Total Federal Government	\$ -	\$ 115,899	\$ -	\$ -	\$ -
	Total Revenues	\$ 13,387,762	\$ 14,961,511	\$ 13,393,860	\$ 14,101,233	\$ 13,203,657
	<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	1,858,467	1,858,467	1,858,467
39000	Fund Balance	-	-	562,737	3,075,700	-
	Request for Liquor by Drink Tax from City	-	-	-	-	-
	Total Other Sources	\$ 1,877,988	\$ 1,858,467	\$ 2,421,204	\$ 4,934,167	\$ 1,858,467
	Total Revenues and Other Sources	\$ 15,265,750	\$ 16,819,978	\$ 15,815,064	\$ 19,035,400	\$ 15,062,124

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, 2022 to June 30, 2023

Account Number	Account Description			2021-2022	2021-2022	2022-2023
		2019-2020	2020-2021	Original	Estimated	Proposed
		Audited	Audited	Budget	Budget	Budget
<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	\$ 4,833,106	\$ 5,120,662	\$ 5,095,170
116	Teachers-TAP Performance	-	-	-	-	-
116	Teachers-Summer Learning	-	-	-	118,800	-
116	Teachers-Bridge	-	-	-	41,800	-
116	Teachers-Instructional Coaches	-	-	129,530	-	133,310
117	Career Ladder Program	15,919	13,249	16,000	16,000	16,000
127	Extended Career Ladder	-	-	-	-	-
128	Homebound	313	955	5,000	5,000	5,000
162	Clerical Personnel	114,223	116,060	121,365	121,365	128,132
163	Educational Assistants	169,379	158,587	161,480	177,669	163,599
188	Bonus Payments	119,455	99,949	-	163,955	-
189	Other Salaries	42,973	169,225	35,675	61,926	82,335
189	Other Salaries & Wages	-	-	-	-	-
195	Certified Substitute Teachers	7,590	44,754	40,000	40,000	40,000
198	Non-Cert. Substitute Teachers	44,104	75,236	75,000	75,000	75,000
201	Social Security	302,430	310,900	328,740	349,695	348,661
204	State Retirement	474,502	452,619	540,000	574,299	483,757
203	Life Insurance	3,397	3,474	4,000	4,000	5,502
207	Medical Insurance	871,797	896,471	967,585	967,585	998,858
208	Dental Insurance	41,762	41,991	50,000	50,000	50,224
210	Unemployment Compensation	2,321	2,477	7,000	7,036	7,000
211	Local Retirement	8,078	8,335	8,200	8,329	6,500
212	Empl. Medicare Liability	70,730	72,710	76,890	81,718	81,542
217	Retirement-Hybrid	-	37,729	37,000	43,069	45,000
299	Other Fringe Benefits	25,213	43,567	50,000	50,000	51,000
336	Maintenance/repair of Equipment	-	-	-	-	-
399	Other Contracted Services	49,086	65,616	67,000	67,000	72,000
429	Instructional Supplies	115,141	119,676	120,000	130,103	125,000
430	Textbooks-Electronic	10,301	59,785	25,000	25,000	25,000
449	Textbooks	32,627	66,598	55,000	55,000	55,000
471	Software	-	-	-	-	-
499	Other Supplies/Materials-SAFE	-	-	15,480	30,420	30,420
499	TVA Grant	-	-	-	5,000	-
499	Other Supplies/Materials	1,235	-	3,000	3,000	3,000
499	Other Supplies/Summer Learning	-	-	-	4,445	-
599	Other Charges	1,610	-	-	-	-
722	Instructional Equipment	-	3,113	1,000	1,000	1,000
	Total Regular Instruction Program	\$ 7,183,409	\$ 7,597,217	\$ 7,773,051	\$ 8,398,876	\$ 8,128,010
71150	<u>Alternative Instruction Program</u>					
116	Teachers	\$ 21,070	\$ 19,755	\$ 45,340	\$ 45,340	\$ 17,687
201	Social Security	1,288	1,213	2,812	2,812	1,097
204	State Retirement	2,240	2,029	4,670	4,670	1,537
206	Life Insurance	15	12	36	36	36
207	Medical Insurance	881	2,511	9,000	9,000	6,740
208	Dental Insurance	58	148	600	600	246
210	Unemployment Compensation	110	10	100	100	100
212	Employer Medicare	301	284	658	658	257
299	Other Fringe Benefits	50	172	500	500	250
	Total Alternative Instruction Program	\$ 26,013	\$ 26,134	\$ 63,716	\$ 63,716	\$ 27,950
71200	<u>Special Education Program</u>					
116	Teachers	\$ 640,804	\$ 680,529	\$ 656,302	\$ 726,302	\$ 753,199
117	Career Ladder Program	2,000	1,000	2,000	2,000	-
127	Career Ladder - Ext. Contracts	-	-	-	-	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	195,974	177,303	205,600	205,600	218,407
171	Speech Pathologist	150,908	117,886	156,435	156,435	158,396
188	Bonus Payments	22,974	20,841	-	-	-
189	Other Salaries	-	27,858	-	-	-
195	Certified Substitute Teachers	14,168	10,000	10,000	15,000	15,000
201	Social Security	58,813	59,357	63,261	63,261	70,061

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, 2022 to June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
204	State Retirement	83,444	85,170	98,310	98,310	92,983
206	Life Insurance	735	737	800	800	800
207	Medical Insurance	244,403	252,424	271,164	271,164	261,184
208	Dental Insurance	8,244	8,649	8,900	8,900	9,051
210	Unemployment Compensation	756	624	1,300	1,300	1,300
211	Local Retirement	1,451	1,540	2,000	2,000	2,000
212	Employer Medicare Liability	13,755	13,882	14,795	14,795	16,386
217	Retirement-Hybrid	4,440	2,838	3,500	4,300	4,300
299	Other Fringe Benefits	7,546	7,741	7,500	8,100	8,650
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	-	-	-	-	-
429	Instructional Supplies	3,279	10,470	6,000	6,000	6,000
449	Textbooks	-	2,339	-	-	-
499	Other Supplies/Materials	3,408	6,911	3,000	3,000	3,000
599	Other Charges	4,718	-	3,000	3,000	3,000
725	Special Ed. Equipment	-	-	-	-	-
	Total Special Education Program	\$ 1,461,820	\$ 1,488,099	\$ 1,513,867	\$ 1,590,267	\$ 1,623,717
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 9,352,634	\$ 10,054,859	\$ 9,781,677
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 83,271	\$ 83,271	\$ 84,940	\$ 84,940	\$ 88,097
117	Career Ladder Program	2,000	2,000	1,000	2,000	1,000
121	Data Processing Personnel	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	757	757	-	-	-
189	Other Salaries	-	1,000	-	-	-
201	Social Security	5,332	5,396	5,270	5,342	5,525
204	State Retirement	9,145	8,938	8,855	8,955	7,743
206	Life Insurance	36	36	36	36	36
207	Medical Insurance	5,870	7,116	7,690	7,690	7,830
208	Dental Insurance	385	456	495	495	495
210	Unemployment Compensation	42	21	100	100	100
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,247	1,262	1,232	1,262	1,292
299	Other Fringe Benefits	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	981	-	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	3,000	3,000	3,000
524	In-service Staff Dev.	1,566	-	2,000	2,000	2,000
599	Other Charges	-	-	-	-	-
701	Equipment for Administration	-	-	-	-	-
	Total Attendance	\$ 123,309	\$ 210,698	\$ 132,118	\$ 133,320	\$ 134,618
72120	<u>Health Services</u>					
105	Supervisor/Director-CSH	\$ 47,999	\$ 47,999	\$ 49,449	\$ 49,449	\$ 50,933
131	Medical Personnel	134,005	134,877	137,575	141,415	141,703
131	Medical Personnel CSH	-	-	5,000	5,000	5,000
188	Bonus Payments	2,291	1,533	-	-	-
189	Other/Bonus Payments	-	4,000	-	-	-
201	Social Security	10,346	10,735	8,840	9,078	8,786
201	Social Security CSH	-	-	3,070	2,699	3,158
	State Retirement	7,113	7,292	10,000	10,396	9,920
204	State Retirement CSH	-	-	3,462	2,587	3,565
206	Life Insurance	143	143	110	110	143
206	Life Insurance CSH	-	-	36	36	36
207	Medical Insurance	33,162	32,252	22,400	22,400	14,000
207	Medical Insurance CSH	-	-	12,470	11,065	11,940
208	Dental Insurance	1,837	1,810	1,500	1,500	1,500

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, 2022to June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
208	Dental Insurance CSH	-	-	490	450	490
210	Unemployment	83	84	400	400	400
210	Unemployment CSH	-	-	54	100	100
211	Local Retirement	3,381	3,484	3,750	3,750	3,600
212	Employer Medicare	2,420	2,511	2,068	2,124	2,055
212	Employer Medicare CSH	-	-	720	631	739
355	Travel/CSH	1,287	-	-	-	-
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies & Materials/CSH	-	-	5,849	6,414	4,039
499	Other Supplies & Materials CFG	-	-	-	-	-
499	Other Supplies & Materials	9,651	15,733	3,000	3,000	3,000
524	In-service Staff Dev./CSH	-	-	400	2,569	-
524	In-service Staff Dev.	1,640	531	1,000	1,000	1,000
599	Other Charges	-	-	-	-	-
	Total Health Services	\$ 255,358	\$ 262,984	\$ 271,643	\$ 276,173	\$ 266,107
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ -	\$ -	\$ -	\$ -	\$ -
123	Guidance Personnel	158,047	160,742	167,230	167,230	174,880
127	Extended Career Ladder	-	-	-	-	-
130	Social Workers	29,578	61,240	62,590	62,590	63,201
138	Pupil Personnel	-	-	-	-	-
188	Bonus Payments	3,030	3,030	-	-	-
189	Other Salaries	47,190	4,500	500	500	515
201	Social Security	13,489	12,899	14,280	14,280	14,793
204	State Retirement	25,283	23,571	23,725	23,725	20,734
206	Life Insurance	162	144	180	180	100
207	Medical Insurance	47,672	45,547	49,800	49,800	50,000
208	Dental Insurance	2,076	1,820	2,000	2,000	2,000
210	Unemployment Compensation	96	84	150	150	150
212	Employer Medicare Liability	3,155	3,017	3,340	3,340	3,535
299	Other Fringe Benefits	2,000	2,000	2,000	2,000	2,000
309	Contracts with Govt Agency	125,330	125,205	133,500	133,500	133,500
322	Evaluation and Testing	-	-	1,200	1,200	1,200
355	Travel	-	-	1,000	1,000	1,000
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	500	430	1,000	1,000	1,000
599	Other Charges	-	-	-	-	-
	Total Other Student Support	\$ 457,608	\$ 444,229	\$ 462,495	\$ 462,495	\$ 468,608
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ 26,033	\$ -	\$ -	\$ -	\$ -
117	Career Ladder Program	-	-	-	-	-
127	Extended Career Ladder Program	-	-	-	-	-
129	Librarians	169,146	172,256	179,220	179,220	187,126
138	Inst. Computer Personnel	-	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	3,030	2,272	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	3,000	-	-	-
195	Substitute Teachers-TAP	-	-	-	-	-
201	Social Security	10,975	10,163	11,115	11,115	11,602
204	State Retirement	21,070	18,232	18,460	18,460	16,262
204	State Retirement - CSH	-	-	-	-	-
206	Life Insurance	144	108	108	108	108
207	Medical Insurance	113,700	103,424	34,560	34,560	33,000
207	Medical Insurance-Retirees	-	-	97,200	97,200	90,000
208	Dental Insurance	1,846	1,365	1,500	1,500	1,500
210	Unemployment Compensation	68	61	200	200	200
212	Employer Medicare Liability	2,567	2,377	2,600	2,600	2,714
299	Other Fringe Benefits	2,000	1,500	1,500	1,500	1,500
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	-	-	-
355	Travel	717	239	5,000	5,000	5,000
399	Other Contracted Services	54,284	-	-	-	-

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
432	Library Books/Media	-	-	6,000	6,000	6,000
499	Other Supplies & Materials	1,000	-	1,000	1,000	1,000
524	In-service/Staff Development	10,069	2,158	15,000	15,000	15,000
599	Other Charges	-	-	-	-	-
701	Adm. Equip. CSH	-	-	-	-	-
790	Other Equipment	-	-	-	-	-
	Total Regular Instruction Program	\$ 416,649	\$ 317,155	\$ 373,463	\$ 373,463	\$ 371,012
72220	<u>Special Education Program</u>					
105	Supervisor/Director	\$ 69,318	\$ 70,476	\$ 73,290	\$ 73,290	\$ 77,053
117	Career Ladder Program	-	-	-	-	-
124	Psychological Personnel	55,938	56,914	59,030	59,030	61,763
135	Assessment Personnel	-	-	-	-	-
162	Clerical Personnel	20,364	19,074	25,000	25,000	25,000
188	Bonus Payments	1,515	2,226	-	-	-
189	Other Salaries-Sick	-	3,000	-	-	-
201	Social Security	8,894	9,191	9,755	9,755	10,157
204	State Retirement	14,541	13,444	13,630	13,630	12,064
206	Life Insurance	97	72	125	125	70
207	Medical Insurance	22,513	17,453	19,000	19,000	19,200
208	Dental Insurance	1,246	910	1,000	1,000	984
210	Unemployment Compensation	76	84	150	150	100
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	2,080	2,150	2,285	2,285	2,376
299	Other Fringe Benefits	1,000	1,000	1,500	1,500	1,000
307	Communication	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	400	400	400
355	Travel	2,525	-	3,000	3,000	3,000
399	Other Contracted Services	48,797	80,162	73,000	73,000	73,000
499	Other Supplies & Materials	1,194	5,893	1,000	1,000	1,000
524	In-service/Staff Development	1,905	3,513	4,000	4,000	4,000
599	Other Charges	-	-	-	-	-
725	Special Ed. Equipment	199	-	-	-	-
	Total Special Education Program	\$ 252,202	\$ 285,562	\$ 286,165	\$ 286,165	\$ 291,167

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
72250 Technology											
105	Director of Technology	\$ 77,311	\$	77,311	\$	78,860	\$	78,860	\$	81,204	
188	Bonus Payments	2,272		2,272		-		-		-	
189	Other Salaries and Wages	76,985		81,336		80,445		81,279		85,137	
201	Social Security	8,902		9,141		9,880		9,880		10,314	
204	State Retirement	12,404		12,401		13,755		13,755		13,017	
206	Life Insurance	108		108		108		108		108	
207	Medical Insurance	32,725		33,058		38,710		38,710		36,080	
208	Dental Insurance	1,384		1,367		1,600		1,600		1,480	
210	Unemployment Compensation	63		63		100		100		120	
212	Employer Medicare	2,082		2,138		2,310		2,310		2,412	
299	Other Fringe Benefits	500		500		500		500		500	
307	Communication	1,162		1,452		6,000		6,000		6,000	
336	Main/Repair Tech Equipment	97,611		35,503		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		36,060	
355	Travel	1,295		47		3,000		3,000		3,000	
399	Other Contracted Services/DPP	-		-		7,000		7,000		7,000	
399	Other Contracted Services	16,069		22,671		4,000		4,000		4,000	
451	Uniforms	-		-		600		600		600	
470	Wiring	-		-		3,000		3,000		3,000	
471	Software	67,860		72,417		70,000		70,000		70,000	
499	Other Supplies	6,200		2,609		15,000		15,000		15,000	
524	Inservice Staff Dev	539		330		4,200		4,200		4,200	
722	Equipment/DPP	-		-		112,000		112,000		112,000	
722	Equipment-Technology	148,744		142,542		75,000		75,000		75,000	
	Total Technology	\$ 588,978	\$	531,540	\$	630,628	\$	631,462	\$	634,732	
72310 Board of Education											
118	Secretary to Board	\$ 4,706	\$	5,000	\$	5,000	\$	5,000	\$	5,150	
189	Other Salaries and Wages	-		-		-		-		-	
201	Social Security	292		310		310		310		320	
206	Life Insurance	-		-		-		-		-	
207	Medical Insurance	-		-		-		-		-	
208	Dental Insurance	-		-		-		-		-	
210	Unemployment Compensation	2		-		-		-		5	
211	Local Retirement	329		350		350		350		361	
212	Employer Medicare Liability	68		72		73		73		75	
302	Advertising	-		-		-		-		-	
305	Audit Services	18,600		20,969		21,000		21,000		25,000	
308	Consultants	-		-		-		-		-	
320	Dues and Membership	12,644		12,661		8,500		8,500		8,500	
321	Engineering Services	-		-		-		-		-	
331	Legal Services	4,565		5,336		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		15,000		15,000		15,000	
	Other Contracted Svcs. TSBA Bd. P	-		-		-		-		-	
451	Uniforms	-		-		400		400		400	
506	Liability Insurance	15,000		18,507		18,600		18,600		28,000	
508	Premiums on Surety Bonds	-		-		775		775		775	
510	Trustee's Commission	77,271		83,257		85,000		85,000		90,000	
513	Worker's Compensation	79,583		79,363		85,000		85,000		85,000	
524	In-service Staff Development	13,161		2,475		20,000		20,000		20,000	
533	Criminal Investigation Fees	-		-		300		300		300	
534	Refund to Applicants-Investigation Fees	954		2,988		3,000		3,000		3,000	
599	Other Charges	9,582		4,864		8,000		8,000		8,000	
701	Admin Equipment	-		-		-		-		-	
	Total Board of Education	\$ 242,886	\$	236,485	\$	296,308	\$	296,308	\$	314,886	
72320 Office of the Superintendent											
101	Director of Schools	\$ 121,352	\$	124,897	\$	122,000	\$	124,600	\$	129,299	
117	Career Ladder Program	1,000		1,000		1,000		1,000		1,000	
161	Secretary	54,721		54,427		55,620		55,620		57,181	

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Account Number Account Description		2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
188	Bonus Payments	1,520	1,520	-	-	-
189	Other Salaries-Sick	-	2,000	-	-	-
201	Social Security	10,814	11,156	11,075	11,075	11,624
204	State Retirement	13,108	13,110	16,600	16,600	11,542
206	Life Insurance	72	72	72	72	72
207	Medical Insurance	16,766	16,937	18,000	18,000	17,988
208	Dental Insurance	923	912	1,000	1,000	950
210	Unemployment Compensation	40	42	300	300	100
211	Local Retirement	3,884	3,933	4,000	4,000	4,081
212	Employer Medicare Liability	2,541	2,609	2,590	2,612	2,719
299	Other Fringe Benefits	500	500	500	500	500
307	Communication	10,582	14,410	12,500	12,500	12,500
320	Dues and Membership	480	4,006	5,000	5,000	5,000
336	Maintenance/Repairs to Equipment	64,158	-	-	-	-
348	Postal Charges	3,565	3,631	5,000	5,000	5,000
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	10,258	7,093	12,000	12,000	12,000
399	Other Contracted Services	-	-	-	-	-
435	Office Supplies	233	160	2,000	2,000	2,000
524	In-service Staff Development	-	-	-	-	-
599	Other Charges	801	1,820	3,000	3,000	3,500
701	Administration Equipment	-	-	-	-	-
Total Office of the Superintendent		317,318	264,235	272,257	274,879	\$ 277,056

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Account Number	Account Description			2021-2022	2021-2022	2022-2023
		2019-2020	2020-2021	Original	Estimated	Proposed
		Audited	Audited	Budget	Budget	Budget
72410	<u>Office of the Principal</u>					
104	Principals	\$ 225,492	\$ 212,673	\$ 225,100	\$ 236,620	\$ 258,941
104	Principals-TAP Performance	-	-	-	-	-
116	Teachers-TAP	-	-	-	-	-
117	Career Ladder Program	4,025	1,000	2,000	2,000	2,000
127	Extended Career Ladder	-	-	-	-	-
139	Assistant Principal	171,789	180,759	191,610	191,610	199,268
161	Secretaries	133,577	105,718	107,765	108,529	112,739
188	Bonus Payments	6,875	6,875	-	-	-
189	Other Salaries-Sick	-	9,500	-	550	-
201	Social Security	31,836	29,919	32,520	33,234	35,523
201	Social Security-TAP	46,199	43,247	-	-	-
204	State Retirement	-	-	50,465	51,652	47,884
206	Life Insurance	317	322	300	300	300
207	Medical Insurance	79,124	89,011	96,150	96,150	99,215
208	Dental Insurance	4,029	4,067	4,395	4,395	4,360
210	Unemployment Compensation	219	187	600	600	400
211	Local Retirement	5,422	5,821	7,310	7,310	5,500
212	Employer Medicare Liability	7,446	6,997	7,605	7,772	8,308
299	Other Fringe Benefits	2,991	2,970	3,600	3,600	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	1,500	1,500	1,500
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	564	200	1,200	1,200	1,200
599	Other Charges	-	-	-	-	-
701	Administration Equipment	-	-	-	-	-
	Total Office of the Principal	\$ 733,223	\$ 699,883	\$ 735,120	\$ 750,022	\$ 783,138
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 66,312	\$ 66,312	\$ 67,640	\$ 67,640	\$ 69,668
122	Purchasing Personnel	-	-	-	-	-
188	Bonus Payments	3,030	2,272	-	-	-
189	Other Salaries	123,528	127,674	151,115	151,115	157,129
201	Social Security	11,309	11,763	13,565	13,565	14,062
204	State Retirement	10,104	10,515	15,315	15,315	15,876
206	Life Insurance	119	114	125	145	125
207	Medical Insurance	31,266	30,956	32,000	40,700	43,854
208	Dental Insurance	1,523	1,443	1,500	1,820	1,964
210	Unemployment Compensation	69	82	300	300	200
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	2,645	2,751	2,710	2,892	3,289
299	Other Fringe Benefits	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	994	-	3,300	3,300	3,300
399	Other Contracted Services	25,137	33,046	35,000	55,000	50,000
411	Data Processing Supplies	-	-	-	-	-
499	Other Materials & Supplies	2,933	7,998	3,000	3,000	3,000
524	In-service/Staff Development	2,872	1,323	5,000	5,000	5,000
599	Other Charges	-	-	-	-	-
701	Administration Equipment	271	2,272	2,000	2,000	2,000
	Total Fiscal Services	\$ 282,112	\$ 298,521	\$ 332,570	\$ 361,792	\$ 369,467
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 227,808	\$ 227,458	\$ 271,790	\$ 271,790	\$ 309,835
188	Bonus Payments	7,481	6,770	-	-	-
189	Other Salaries-Sick	-	9,000	-	-	-
201	Social Security	14,210	14,149	16,855	16,855	19,210

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Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
204	State Retirement	11,977	12,577	19,030	19,030	21,687
206	Life Insurance	273	279	300	300	300
207	Medical Insurance	59,765	68,373	73,900	73,900	75,835
208	Dental Insurance	2,499	3,533	3,860	3,860	3,770
210	Unemployment Compensation	217	197	500	500	400
211	Local Retirement	-	-	-	-	-
212	Employer Medicare	3,323	3,309	3,950	3,950	4,493
329	Laundry Service/Uniforms	8,477	13,957	17,000	17,000	16,000
336	Maintenance/repair of Equipment	-	-	320	320	320
359	Disposal Fee	26,994	39,771	40,000	40,000	41,000
410	Custodial Supplies	30,580	48,591	40,000	40,000	48,000
415	Electricity	307,743	340,676	350,000	350,000	350,000
434	Natural Gas	14,393	15,243	20,000	20,000	28,000
451	Uniforms	990	100	2,000	2,000	2,000
454	Water/Sewer	29,243	34,239	35,000	35,000	36,000
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	42,000	42,000	49,000
599	Other Charges	10,962	23,396	20,000	20,000	25,000
720	Plant Operation Equipment	3,237	13,275	6,000	6,000	6,000
	Total Operation of Plant	\$ 802,172	\$ 917,093	\$ 965,055	\$ 965,055	\$ 1,039,400
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 198,722	\$ 198,248	\$ 221,165	\$ 221,165	\$ 229,485
188	Bonus Payments	3,030	3,030	-	-	-
189	Other Salaries-Sick	-	4,000	-	-	-
201	Social Security	11,680	11,982	13,715	13,715	14,229
204	State Retirement	10,552	10,736	15,485	15,485	16,064
206	Life Insurance	141	141	150	150	150
207	Medical Insurance	39,251	38,477	41,600	41,600	41,820
208	Dental Insurance	1,810	1,789	1,950	1,950	1,930
210	Unemployment Compensation	82	82	300	300	200
212	Employer Medicare Liability	2,732	2,802	3,210	3,210	3,328
307	Communication	615	1,212	2,000	2,000	2,000
335	Maintenance & Repairs-Non-Recurring	117,855	101,230	-	-	-
335	Maintenance & Repairs/Buildings	-	-	95,000	95,000	100,000
335	Maintenance & Repairs/Buildings HVAC	-	-	50,000	50,000	55,000
336	Maintenance & Repairs/ Equipment	5,585	12,492	15,000	15,000	15,000
338	Maintenance & Repairs/Vehicles	2,510	187	4,000	4,000	4,000
355	Travel	154	1,561	1,000	1,000	1,000
399	Other Contracted Services	21,276	18,712	17,000	17,000	17,000
425	Gasoline	1,936	5,087	3,000	3,000	3,000
426	Construction Materials	1,513	472	6,000	6,000	6,000
451	Uniforms	1,906	1,059	1,200	1,200	1,200
499	Other Supplies and Materials	1,054	396	7,000	7,000	7,000
511	Vehicle Insurance	1,526	2,750	2,750	2,750	2,750
524	In-service Staff Development	-	-	300	300	300
599	Other Charges	38	120	1,000	1,000	1,000
717	Maintenance Equipment	8,500	5,214	5,000	5,000	5,000
	Total Maintenance of Plant	\$ 432,468	\$ 421,779	\$ 507,825	\$ 507,825	\$ 527,456
72710	<u>Transportation</u>					
105	Supervisor	\$ 5,050	\$ 5,050	\$ 5,151	\$ 5,151	\$ 5,306
146	Bus Drivers	2,037	-	7,100	7,100	7,100
201	Social Security	405	287	800	800	769
204	State Retirement	371	264	860	860	869
206	Life Insurance	3	30	30	30	20
207	Health Insurance	997	877	1,200	1,200	845
208	Dental Insurance	36	34	45	45	34
210	Unemployment Compensation	2	2	40	40	30
212	Employer Medicare Liability	95	67	178	178	180
338	Maintenance/repair of Vehicles	7,374	7,519	13,000	13,000	13,000
399	Other Contracted Services	-	-	-	-	-
412	Diesel Fuel	7,972	1,148	10,000	10,000	10,000
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	10,000	10,000	10,000	10,000	10,000

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Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
599	Other Charges	1,015	1,581	1,200	1,200	1,200
	Total Transportation	\$ 35,357	\$ 26,859	\$ 49,604	\$ 49,604	\$ 49,353
	Total Support Services Expenditures	\$ 4,939,640	\$ 4,917,023	\$ 5,315,251	\$ 5,368,563	\$ 5,527,000

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Account Number	Account Description	2019-2020		2020-2021		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
73300	<u>Community Services</u>										
105	Supervisor/Director/LeapsM	\$ 53,775	\$	69,038	\$	72,510	\$	80,400	\$		-
105	Supervisor/ESP	-		-		-		-			-
116	Teachers	-		99,146		183,600		200,400			-
162	Clerical Personnel	-		21,115		31,500		28,000			-
163	Aides	12,953		235,052		319,976		489,810			-
169	Part-time Personnel-LeapsM	81,916		21,360		-		-			-
169	ESP Temp/Part Time Personnel	-		-		-		-			-
169	ESP Temp/Part Time Personnel	-		-		23,000		23,000			15,610
188	Bonus Payments-ESP	-		2,843		-		-			-
189	Other Salaries	28,528		34,618		-		-			-
189	ESP Other Salaries & Wages	-		-		-		-			-
189	FRC Other Salaries & Wages	-		-		28,935		29,578			29,436
189	LEAPS-LEAPM	-		-		-		2,000			-
201	ESP Social Security	10,344		29,598		1,430		1,430			970
201	FRC Social Security	-		-		1,280		1,509			1,826
201	LEAPSM Social Security	-		-		37,670		49,638			-
201	LEAPSW Social Security	-		-		-		-			-
204	Retirement/LEAPSM	6,534		14,141		27,171		33,670			-
204	Retirement/LEAPSW	-		-		-		-			-
204	Retirement/FRC	-		-		1,326		1,543			2,061
206	ESP Life Insurance	37		37		-		-			-
206	FRC Life Insurance	-		-		37		37			37
207	Medical Insurance	10,602		10,462		-		-			-
207	FRC Medical Insurance	-		-		9,420		11,096			11,995
208	ESP Dental Insurance	470		465		-		-			-
208	FRC Dental Insurance	-		-		465		464			500
210	ESP Unemployment Compensation	234		706		235		235			50
210	FRC Unemployment Compensation	-		-		58		50			50
210	LEAPSM Unemployment Compensation	-		-		3,039		4,003			-
211	Local Retirement	56		98		-		800			-
211	LEAPS Local Retirement	-		-		-		-			-
212	ESP Employer Medicare Liability	2,419		6,922		335		335			227
212	FRC Employer Medicare Liability	-		-		300		353			427
212	LEAPSM Employer Medicare Liability	-		-		8,810		11,609			-
212	Medicare/Bonus	-		-		-		-			-
217	Re-Hybrid Stabilization	315		936		800		1,350			-
299	Fringe Benefits	-		-		-		-			-
307	ESP Communications	-		-		-		-			-
336	ESP Maintenance of Equipment	-		-		-		-			-
355	ESP Travel	741		-		-		-			-
355	FRC Travel	-		-		-		-			-
355	LEAPSM Travel	-		-		-		6,000			-
399	ESP Other Contracted Services	-		-		-		-			-
422	Food Supplies	530		1,949		2,024		2,000			-
422	ESP Food Supplies	-		-		-		-			-
429	Instructional Supplies/LEAPSM	727		16,231		31,624		43,841			-
499	ESP Other Supplies/Materials	-		-		-		-			-
499	FRC Other Supplies/Materials	-		-		17,402		14,544			12,841
499	FRC2 Other Supplies/Materials	-		-		4,500		4,380			4,500
499	CFG Other Supplies/Materials	21,485		41,089		-		1,500			-
499	We Care Other Supplies/Materials	-		-		5,000		12,205			-
499	CFMT Other Supplies/Materials	-		-		-		5,000			-
499	LEAPS Other Supplies/Materials	-		-		7,000		14,322			-
524	ESP In-service	246		-		-		50			50
524	FRC1 Inservice	-		-		-		-			-
524	LEAPSM Inservice	-		-		-		808			-
599	Other Charges	1,777		19,504		25,245		19,896			-
599	ESP Other Charges	-		-		-		-			-
790	ESP Other Equipment	-		-		-		-			-
	Total Community Services	\$ 233,689	\$	625,310	\$	844,692	\$	1,095,856	\$	80,580	
73400	<u>Early Childhood Education</u>										
116	Teachers	\$ 141,670	\$	138,881	\$	145,050	\$	145,043	\$		151,737
163	Ed. Assistants	56,340		57,319		59,610		60,715			63,373

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, 2022 to June 30, 2023

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
188	Bonus Payments	-	4,560	-	-	-
189	Other Salaries	-	6,000	-	-	-
201	Soc. Security	11,589	12,072	12,690	12,007	13,337
204	State Retirement	14,181	15,502	19,115	15,489	17,623
206	Life Insurance	213	216	216	216	216
207	Medical Ins.	38,632	44,026	47,600	51,212	49,435
208	Dental Ins	2,538	2,729	2,950	2,731	2,950
210	Unemp. Comp	146	118	200	170	200
211	Local Retirement	-	-	-	-	-
212	Employer Medicare	2,710	2,823	2,970	2,818	3,120
217	Ret-Hybrid Stabilization	974	2,055	-	4,185	-
299	Other Fringe Benefits	1,200	1,500	1,500	1,500	1,500
355	Travel	-	-	-	-	-
429	Instructional Supplies	-	2,658	3,000	3,000	3,000
524	Inservice	-	295	-	-	-
599	Other Charges	-	-	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-
	Total Early Childhood Education	\$ 270,193	\$ 290,754	\$ 294,901	\$ 299,086	\$ 306,491
76100	Regular Capital Outlay					
304	Architects	\$ 105,400	\$ 78,000	\$ -	\$ 189,781	\$ -
308	Consultants	-	-	-	-	-
711	Furniture	-	-	-	51,040	-
706	Building Construction	915,000	-	-	1,887,883	-
707	Building Improvements	-	70,326	-	11,846	-
	Total Regular Capital Outlay	\$ 1,020,400	\$ 148,326	\$ -	\$ 2,140,550	\$ -

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, 2022 to June 30, 2023

Account Number	Account Description	2019-2020 Audited	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Estimated Budget	2022-2023 Proposed Budget
82130	<u>Debt Payments</u>					
602	Principal on Loan	\$ -	\$ 27,664	\$ -	\$ 47,424	\$ 47,424
82230						
604	Interest on Loan	\$ -	\$ 1,736	\$ -	\$ 2,976	\$ 2,976
	Total Debt Payments	<u>\$ -</u>	<u>\$ 29,400</u>	<u>\$ -</u>	<u>\$ 50,400</u>	<u>\$ 50,400</u>
99100	<u>Regular Indirect Cost</u>					
504	Indirect Cost	\$ -	\$ -	\$ 7,586	\$ 17,566	\$ -
	Total Regular Indirect Cost	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,586</u>	<u>\$ 17,566</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 15,135,164</u>	<u>\$ 15,122,263</u>	<u>\$ 15,815,064</u>	<u>\$ 19,026,880</u>	<u>\$ 15,746,148</u>
	Total Expenditures and Other Uses	<u>\$ 15,135,164</u>	<u>\$ 15,122,263</u>	<u>\$ 15,815,064</u>	<u>\$ 19,026,880</u>	<u>\$ 15,746,148</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 130,586	\$ 1,697,715	\$ -	\$ 8,520	\$ (684,024)
	Estimated Beginning Fund Equity July 1	<u>6,338,787</u>	<u>6,469,373</u>	<u>8,167,088</u>	<u>8,167,088</u>	<u>8,175,608</u>
	Prior Period Adjustment					
	Audit Adjustment (To Federal)	-				
	Audit Adjustment (Lease Pmts)	-				
	Audit Adjustment (PO's)	-				
*	Estimated Ending Fund Equity June 30	<u>\$ 6,469,373</u>	<u>\$ 8,167,088</u>	<u>\$ 8,167,088</u>	<u>\$ 8,175,608</u>	<u>\$ 7,491,584</u>

* NOTE: Uncompensated leave balances in the amount of \$479,381.91 were held in reserve by Manchester City Schools on 6/30/17, and as a result, our beginning fund balance on 7/1/17 is \$479,381.91 less than the 6/30/11 audited fund balance.

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		2021-2022		2021-2022		2022-2023	
		Audited		Audited		Original Budget		Estimated Budget		Proposed Budget	
<u>Revenues and Other Sources</u>											
<u>Charges for Current Services</u>											
43521	Lunch Payments - Children	\$ 90,583	\$	5,370	\$	120,000	\$	120,000	\$	120,000	
43522	Lunch Payments - Adults	12,300		4,787		16,600		16,600		16,600	
43523	Income from Breakfast	13,307		-		17,680		17,680		17,680	
43524	Special Milk Sales	-		-		-		-		-	
43525	Ala Carte Sales	43,155		17,365		54,000		54,000		54,000	
43990	Other Charges	-		-		-		-		-	
	Total Charges for Current Services	<u>\$ 159,345</u>	<u>\$</u>	<u>27,522</u>	<u>\$</u>	<u>208,280</u>	<u>\$</u>	<u>208,280</u>	<u>\$</u>	<u>208,280</u>	<u>\$</u>
<u>Other Local Revenues</u>											
44110	Interest Earned	\$ 2,084	\$	556	\$	500	\$	500	\$	500	
44170	Misc. Refunds	3,855		913		800		800		800	
44570	Contributions and Gifts	143		-		-		-		-	
	Total Other Local Revenues	<u>\$ 6,082</u>	<u>\$</u>	<u>1,469</u>	<u>\$</u>	<u>1,300</u>	<u>\$</u>	<u>1,300</u>	<u>\$</u>	<u>1,300</u>	<u>\$</u>
<u>State of Tennessee</u>											
46520	School Food - State Matching	\$ 7,901	\$	8,270	\$	8,270	\$	8,270	\$	9,815	
	Total State of Tennessee	<u>\$ 7,901</u>	<u>\$</u>	<u>8,270</u>	<u>\$</u>	<u>8,270</u>	<u>\$</u>	<u>8,270</u>	<u>\$</u>	<u>9,815</u>	<u>\$</u>
<u>Federal Government</u>											
47111	Lunch - USDA	\$ 458,289	\$	578,912	\$	507,488	\$	507,488	\$	688,653	
47112	USDA Commodities	-		-		-		-		-	
47113	Breakfast - USDA	174,994		257,364		197,488		197,448		292,227	
47114	USDA Fruit & Vegetable Grant	21,106		125,411		40,000		48,000		40,000	
47115	Food Svc. Commodities	55,503		68,868		68,868		68,868		72,591	
47590	Other Federal thru State	-		-		-		25,865		33,433	
	Total Federal Government	<u>\$ 709,892</u>	<u>\$</u>	<u>1,030,555</u>	<u>\$</u>	<u>813,844</u>	<u>\$</u>	<u>847,669</u>	<u>\$</u>	<u>1,126,904</u>	<u>\$</u>
<u>Other Sources</u>											
49700	Insurance Recovery	\$ -	\$	-	\$	-	\$	-	\$	-	
	Total Other Sources	<u>\$ -</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u></u>
	Total Revenues and Other Sources	<u>\$ 883,220</u>	<u>\$</u>	<u>1,067,816</u>	<u>\$</u>	<u>1,031,694</u>	<u>\$</u>	<u>1,065,519</u>	<u>\$</u>	<u>1,346,299</u>	<u>\$</u>
39000	Unassigned	\$ -	\$	-	\$	-	\$	241,425	\$	-	
	Total Available Funds	<u>\$ 883,220</u>	<u>\$</u>	<u>1,067,816</u>	<u>\$</u>	<u>1,031,694</u>	<u>\$</u>	<u>1,306,944</u>	<u>\$</u>	<u>1,346,299</u>	<u>\$</u>

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	2021-2022	2021-2022	2022-2023
		Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
<u>Expenditures</u>						
73100	<u>Food Service</u>					
105	Supervisor	\$ 31,460	\$ 73,450	\$ 80,223	\$ 80,223	\$ 82,030
162	Clerical Personnel	-	-	-	-	-
165	Cafeteria Personnel	235,802	226,726	233,448	288,908	272,601
188	Bonus Payments	-	9,621	-	-	-
189	Other Salaries and Wages	-	16,000	-	-	-
201	Social Security	-	19,804	20,050	24,050	21,987
204	State Retirement	16,245	15,153	20,000	20,000	24,824
206	Life Insurance	264	254	250	250	310
207	Medical Insurance	62,450	59,986	65,000	72,500	73,100
208	Dental Insurance	3,230	3,185	3,553	4,153	3,753
210	Unemployment Compensation	-	373	500	500	600
211	Local Retirement	314	3,350	5,680	5,680	5,780
212	Employer Medicare	4,513	4,632	4,690	4,690	5,690
299	Other Fringe Benefits	3,799	500	500	500	500
307	Communication	-	-	-	-	500
308	Consultants	-	-	-	-	-
320	Dues/Memberships	378	41	600	600	600
336	Maintenance/Repair of Equip.	4,744	6,828	10,000	10,000	10,000
354	Transportation - Other than Students	-	-	-	-	-
355	Travel	2,794	115	3,000	3,000	5,000
399	Contracted Services	9,728	18,645	30,000	30,000	30,000
421	Food Preparation Supplies	1,270	-	5,000	5,000	5,000
422	Food Supplies	397,121	451,406	420,832	550,832	658,433
422	FFVP Grant	-	-	-	41,865	-
435	Office Supplies	1,190	1,164	1,500	1,500	2,000
451	Uniforms	592	160	4,000	4,000	4,000
469	Commodities	55,503	68,868	68,868	68,868	72,591
499	Other Supplies/Materials	4,770	14,130	10,000	20,000	20,000
524	In-service/Staff Development	406	695	4,000	4,000	5,000
599	Other Charges	5,763	13,638	10,000	10,000	12,000
710	Food Service Equipment	4,646	40,901	30,000	55,865	30,000
	Total Food Service	<u>\$ 846,982</u>	<u>\$ 1,049,625</u>	<u>\$ 1,031,694</u>	<u>\$ 1,306,984</u>	<u>\$ 1,346,299</u>
	Total Expenditures	<u>\$ 846,982</u>	<u>\$ 1,049,625</u>	<u>\$ 1,031,694</u>	<u>\$ 1,306,984</u>	<u>\$ 1,346,299</u>
<u>Revenues and Other Sources Over (Under)</u>						
	Expenditures and Other Uses	\$ 36,238	\$ 18,191	\$ -	\$(241,465)	-
	Estimated Beginning Fund Equity July 1	680,548	716,786	734,977	734,977	493,512
	Estimated Ending Fund Equity June 30	<u>\$ 716,786</u>	<u>\$ 734,977</u>	<u>\$ 734,977</u>	<u>\$ 493,512</u>	<u>\$ 493,512</u>