

**ORDINANCE NO: 1692**

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

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF MANCHESTER, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

| GENERAL FUND                  | FY2022 Actual | FY2023 Estimated | FY2024 Proposed |
|-------------------------------|---------------|------------------|-----------------|
| Local Taxes                   | \$ 13,051,995 | \$ 13,184,551    | \$ 13,257,600   |
| License and Fees              | 216,645       | 349,854          | 245,000         |
| Intergovernmental             | 2,567,225     | 2,726,372        | 3,006,230       |
| Charges for Services          | 67,455        | 49,689           | 36,000          |
| Fines and Forfeitures         | 154,523       | 150,585          | 151,600         |
| Miscellaneous Revenues        | 184,797       | 255,552          | 249,632         |
| Nonspendable Fund Balance     | 98,484        | 98,484           | 98,484          |
| Assigned Fund Balance         | -             | -                | -               |
| Unassigned Fund Balance       | 10,801,394    | 10,848,579       | 9,849,259       |
| Total Available Funds         | \$ 27,142,518 | \$ 27,663,665    | \$ 26,893,805   |
| <b>SANITATION</b>             |               |                  |                 |
| Charges for Current Services  | \$ 1,321,717  | \$ 1,309,907     | \$ 1,304,000    |
| Transfer from Other Funds     | 50,000        | 100,000          | -               |
| Unassigned Fund Balance       | 702,943       | 714,201          | 371,170         |
| Total Available Funds         | \$ 2,074,660  | \$ 2,124,108     | \$ 1,675,170    |
| <b>RECREATION FUND</b>        |               |                  |                 |
| Local Taxes                   | \$ 269,610    | \$ 254,702       | \$ 262,000      |
| Intergovernmental             | 201,107       | 16,500           | 750,000         |
| Charges for Current Services  | 1,000,578     | 994,602          | 983,300         |
| Other Revenues                | 657,195       | 57,394           | 10,000          |
| Transfer from Other Funds     | 831,000       | 2,036,450        | 1,000,000       |
| Unassigned Fund Balance       | 1,199,766     | 917,030          | 10,538          |
| Total Available Funds         | \$ 4,159,256  | \$ 4,276,678     | \$ 3,015,838    |
| <b>DRUG CONTROL FUND</b>      |               |                  |                 |
| Fines and Forfeitures         | \$ 21,725     | \$ 21,591        | \$ 21,000       |
| Other Revenues                | 142,366       | 5,186            | 105,000         |
| Unassigned Fund Balance       | 433,233       | 335,400          | 254,805         |
| Total Available Funds         | \$ 597,323    | \$ 362,177       | \$ 380,805      |
| <b>TOURISM FUND</b>           |               |                  |                 |
| Local Taxes                   | \$ 134,805    | \$ 127,350       | \$ 131,000      |
| Grant Revenue                 | 3,400         | -                | -               |
| Unassigned Fund Balance       | 367,782       | 416,718          | 437,718         |
| Total Available Funds         | \$ 505,988    | \$ 544,068       | \$ 568,718      |
| <b>CAPITAL EQUIPMENT FUND</b> |               |                  |                 |
| Total Revenues                | \$ 8,050      | \$ -             | \$ -            |
| Transfer from Other Funds     | 871,215       | 603,886          | 2,447,000       |
| Unassigned Fund Balance       | 315,172       | 292,199          | 1,292,199       |
| Total Available Funds         | \$ 1,194,437  | \$ 896,085       | \$ 3,739,199    |

|                                    |               |               |               |
|------------------------------------|---------------|---------------|---------------|
| <b>GENERAL DEBT SERVICE FUND</b>   |               |               |               |
| Other Revenues                     | \$ 17,367     | \$ 73,570     | \$ 43,500     |
| Transfer from Other Funds          | 1,733,543     | 1,757,550     | 240,052       |
| Unassigned Fund Balance            | 2,889,756     | 3,057,235     | 1,697,385     |
| Total Available Funds              | \$ 4,640,666  | \$ 4,888,355  | \$ 1,980,937  |
| <b>GENERAL PURPOSE SCHOOL FUND</b> |               |               |               |
| Local Taxes                        | \$ 5,628,178  | \$ 4,216,710  | \$ 4,216,710  |
| Licenses and Permits               | 721           | 650           | 650           |
| Charges for Current Services       | 42,107        | 38,857        | 51,229        |
| Other Local Revenues               | 70,186        | 29,500        | 29,500        |
| State Education Funds              | 9,681,421     | 10,395,902    | 10,388,691    |
| Other State Revenues               | 34,083        | 1,000         | 1,000         |
| Federal Funds Received Thru State  | 29,348        | -             | -             |
| Transfer from Other Funds          | 1,728,437     | 1,858,467     | 1,858,467     |
| Unassigned Fund Balance            | 7,186,695     | 4,854,730     | 4,093,250     |
| Total Available Funds              | \$ 24,401,176 | \$ 21,395,816 | \$ 20,639,497 |
| <b>CAFETERIA FOOD SERVICE FUND</b> |               |               |               |
| Charges for Current Services       | \$ 28,311     | \$ 208,281    | \$ 208,280    |
| Other Local Revenues               | (8,808)       | 8,305         | 1,300         |
| State Education Funds              | -             | 9,816         | 9,815         |
| Federal Funds Received Thru State  | 1,483,240     | 1,234,431     | 1,153,640     |
| Other Sources                      | -             | -             | -             |
| Unassigned Fund Balance            | 969,151       | 869,151       | 869,151       |
| Total Available Funds              | \$ 2,471,894  | \$ 2,329,984  | \$ 2,242,186  |

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

|                                    |               |               |               |
|------------------------------------|---------------|---------------|---------------|
| <b>GENERAL FUND</b>                |               |               |               |
| General Government                 | \$ 9,148,060  | \$ 8,816,557  | \$ 8,503,817  |
| Public Safety                      | 5,164,276     | 5,586,650     | 6,044,574     |
| Public Works                       | 2,057,174     | 2,266,210     | 3,396,991     |
| Total Appropriations               | \$ 16,369,510 | \$ 16,669,417 | \$ 17,945,382 |
| <b>SANITATION FUND</b>             |               |               |               |
| Sanitation Fund                    | \$ 1,324,889  | \$ 1,398,648  | \$ 1,647,031  |
| Total Appropriations               | \$ 1,324,889  | \$ 1,398,648  | \$ 1,647,031  |
| <b>PARKS AND RECREATION FUND</b>   |               |               |               |
| Administration                     | \$ 236,530    | \$ 245,627    | \$ 274,461    |
| Center                             | 1,467,847     | 2,981,947     | 1,674,200     |
| Park Area                          | 470,062       | 414,810       | 1,963,131     |
| Total Appropriations               | \$ 2,174,439  | \$ 3,642,383  | \$ 3,911,791  |
| <b>DRUG CONTROL FUND</b>           |               |               |               |
| Drug Fund                          | \$ 219,288    | \$ 124,610    | \$ 206,595    |
| Total Appropriations               | \$ 219,288    | \$ 124,610    | \$ 206,595    |
| <b>TOURISM FUND</b>                |               |               |               |
| Tourism Fund                       | \$ 67,502     | \$ 78,415     | \$ 110,000    |
| Total Appropriations               | \$ 67,502     | \$ 78,415     | \$ 110,000    |
| <b>CAPITAL EQUIPMENT FUND</b>      |               |               |               |
| Capital Equipment Program          | \$ 808,359    | \$ 626,859    | \$ 1,447,000  |
| Total Appropriations               | \$ 808,359    | \$ 626,859    | \$ 1,447,000  |
| <b>GENERAL DEBT SERVICE FUND</b>   |               |               |               |
| General Debt Service Fund          | \$ 1,623,514  | \$ 1,663,640  | \$ 1,643,402  |
| Total Appropriations               | \$ 1,623,514  | \$ 1,663,640  | \$ 1,643,402  |
| <b>GENERAL PURPOSE SCHOOL FUND</b> |               |               |               |
| <u>Instruction</u>                 |               |               |               |
| Regular Instruction Program        | \$ 7,789,316  | \$ 8,837,062  | \$ 9,026,055  |
| Alternative Instruction Program    | 36,342        | 40,650        | 43,224        |
| Special Education Program          | 1,482,889     | 1,640,717     | 1,695,226     |
| Student Body Education Program     | -             | 2,000         | 2,000         |
| <u>Support Services</u>            |               |               |               |
| Attendance                         | 218,052       | 161,307       | 148,016       |
| Health Services                    | 257,067       | 277,207       | 274,747       |
| Other Student Support              | 161,323       | 474,618       | 507,396       |
| Regular Instruction Program        | 323,997       | 438,184       | 427,153       |
| Special Education Program          | 295,162       | 295,167       | 305,350       |
| Technology                         | 515,970       | 641,732       | 647,915       |
| Board of Education                 | 254,489       | 320,886       | 332,279       |
| Office of Superintendent           | 272,865       | 299,356       | 307,881       |
| Office of Principal                | 714,715       | 845,703       | 870,635       |

|  |               |               |               |
|--|---------------|---------------|---------------|
| Fiscal Services                                | 348,606       | 382,484       | 415,402       |
| Operation of Plant                             | 884,963       | 1,039,730     | 1,185,824     |
| Maintenance of Plant                           | 463,887       | 533,416       | 559,247       |
| Transportation                                 | 38,577        | 66,763        | 71,112        |
| <u>Operation of Non-Instructional Services</u> |               |               |               |
| Community Services                             | 672,055       | 1,139,916     | 96,885        |
| Early Childhood Education                      | 291,005       | 306,491       | 300,980       |
| Regular Capital Outlay                         | 1,489,039     | 1,060,942     | 40,000        |
| Debt Payments                                  | 50,400        | 50,400        | 50,400        |
| Indirect Cost                                  | 17,567        | 18,320        | -             |
| Total Appropriations                           | \$ 16,578,286 | \$ 18,873,051 | \$ 17,307,727 |

**CAFETERIA FOOD SERVICE FUND**

|                      |              |              |              |
|----------------------|--------------|--------------|--------------|
| Food Service         | \$ 1,159,410 | \$ 1,560,833 | \$ 1,373,035 |
| Total Appropriations | \$ 1,159,410 | \$ 1,560,833 | \$ 1,373,035 |

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

|                                    |               |
|------------------------------------|---------------|
| General Fund                       | \$ 10,848,579 |
| Sanitation Fund                    | \$ 714,201    |
| Recreation Fund                    | \$ 917,030    |
| Drug Fund                          | \$ 335,400    |
| Tourism Fund                       | \$ 416,718    |
| Capital Equipment Replacement Fund | \$ 292,199    |
| General Debt Service Fund          | \$ 3,057,235  |
| General Purpose School Fund        | \$ 4,854,730  |
| Central Cafeteria Fund             | \$ 869,151    |

**SECTION 4:** That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

| Bonded or Other Indebtedness | Debt Redemption | Interest Requirements | Debt Authorized and Unissued | Condition of Sinking Fund |
|------------------------------|-----------------|-----------------------|------------------------------|---------------------------|
| Bonds                        | 920,000         | 480,850               |                              |                           |
| Notes                        | -               | -                     |                              |                           |
| Capital Leases               | 20,052          |                       |                              |                           |
| Other Debt                   |                 |                       |                              |                           |

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

| Proposed Capital Projects       | Proposed Amount Financed by Appropriations | Proposed Amount Financed by Debt |
|---------------------------------|--|----------------------------------|
| Sidewalk Project                | \$ 661,219                                 |                                  |
| Multi-Modal Sidewalk Grant      | 45,750                                     |                                  |
| ARC Downtown Grant              | 100,000                                    |                                  |
| TDEC/LPRF Ballfield Light Grant | 749,345                                    |                                  |
| Total Appropriations            | \$ 1,556,314                               |                                  |

**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: 5/18/23  
PASSED FINAL READING: 6/06/23

ATTEST:   
Lisa Myers, Finance Director

  
Marilyn Howard, Mayor

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

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

| Account Number                      | Account Description                          | 2020-2021 Audited       | 2021-2022 Audited       | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|-------------------------------------|--|-------------------------|-------------------------|---------------------------|----------------------------|---------------------------|
| <u>Revenues</u>                     |  |                         |                         |                           |                            |                           |
| <u>Local Taxes</u>                  |  |                         |                         |                           |                            |                           |
| 31200                               | Current Property Taxes                       | 4,597,861 \$            | 4,780,133 \$            | 4,800,000 \$              | 4,850,000 \$               | 5,100,175                 |
| 31211                               | Delinquent Property Tax - 1st Prior Year     | 224,657                 | 121,580                 | 160,000                   | 160,000                    | 75,000                    |
| 31219                               | Delinquent Property Tax - Other Years        | (5,977)                 | 55,739                  | 100,000                   | 100,000                    | 30,000                    |
| 31320                               | Interest and Penalty                         | 94,871                  | 37,259                  | 66,000                    | 66,000                     | 26,000                    |
| 31610                               | Local Option Sales Tax                       | 5,103,828               | 6,007,292               | 5,400,000                 | 5,900,000                  | 6,000,000                 |
| 31710                               | Wholesale Beer Tax                           | 515,309                 | 542,993                 | 510,000                   | 510,000                    | 550,000                   |
| 31720                               | Wholesale Liquor Tax                         | 301,284                 | 305,696                 | 300,000                   | 300,000                    | 300,000                   |
| 31800                               | Entertainment/Event Ticket Tax               | 44                      |                         |                           |                            |                           |
| 31850                               | Business Tax                                 | 459,935                 | 489,323                 | 350,000                   | 350,000                    | 480,000                   |
| 31912                               | Cable TV Franchise Tax                       | 145,282                 | 142,202                 | 145,000                   | 145,000                    | 145,000                   |
| 31920                               | Room Occupancy Tax                           | 420,092                 | 568,436                 | 500,000                   | 500,000                    | 550,000                   |
| 31922                               | Hotel/Motel License Fee                      | 1,400                   | 1,300                   | -                         | -                          | 1,000                     |
|                                     | <b>Total Local Taxes</b>                     | <b>\$ 11,858,542 \$</b> | <b>\$ 13,051,995 \$</b> | <b>\$ 12,331,000 \$</b>   | <b>\$ 12,881,000 \$</b>    | <b>\$ 13,257,175</b>      |
| <u>Licenses and Permits</u>         |  |                         |                         |                           |                            |                           |
| 32230                               | Beer and Liquor by Drink Permits             | 13,745 \$               | 13,623 \$               | 15,000 \$                 | 15,000 \$                  | 15,000                    |
| 32231                               | Special Events Permit                        | 150                     | 100                     | -                         | -                          | -                         |
| 32610                               | Building Permits                             | 198,451                 | 161,472                 | 150,000                   | 300,000                    | 200,000                   |
| 32611                               | Bonnaroo Property Permits                    | 3,300                   | 41,450                  | 30,000                    | 30,000                     | 30,000                    |
|                                     | <b>Total Licenses and Permits</b>            | <b>\$ 215,646 \$</b>    | <b>\$ 216,645 \$</b>    | <b>\$ 195,000 \$</b>      | <b>\$ 345,000 \$</b>       | <b>\$ 245,000</b>         |
| <u>Intergovernmental</u>            |  |                         |                         |                           |                            |                           |
| 33310                               | Payment in Lieu of Taxes - Housing Authority | 9,629 \$                | 12,536 \$               | 10,000 \$                 | 10,000 \$                  | 10,000                    |
| 33320                               | State Revenue Sharing - T.V.A.               | 115,472                 | 126,794                 | 125,000                   | 125,000                    | 144,000                   |
| 33321                               | MCA Payment in Lieu of Taxes                 | 16,692                  | -                       | -                         | -                          | 88,000                    |
| 33322                               | ASPEN Payment in Lieu of Taxes               | 15,796                  | -                       | 13,000                    | 13,000                     | 6,000                     |
| 33323                               | Great Lake Cheese Pilot                      |                         |                         |                           |                            | 95,000                    |
| 33425                               | THSO Police Grant                            | 13,295                  | 26,998                  | 25,000                    | 25,000                     |                           |
| 33426                               | ARC Downtown Grant                           | -                       | -                       | 100,000                   | 100,000                    |                           |
| 33432                               | Safe Route to School Grant                   | -                       | -                       | -                         | -                          | 179,000                   |
| 33436                               | TDOT Signalization Project                   | 16,608                  | 1,258                   | 190,128                   | 190,128                    |                           |
| 33437                               | TDOT Widening Project                        | -                       | -                       | -                         | -                          | 127,000                   |
| 33438                               | COPS Grant                                   | -                       | 54,840                  | 61,000                    | 61,000                     |                           |
| 33439                               | VCIF Grant                                   | -                       | -                       | -                         | -                          |                           |
| 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                      | -                       | -                       | -                         | -                          |                           |
| 33497                               | BVP DOJ Grant (Vests)                        | 3,308                   | 57                      | 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                 | -                         | -                          | 1,440,000                 |
| 33510                               | State Sales Tax                              | 1,090,714               | 1,392,546               | 1,200,000                 | 1,300,000                  | 3,000                     |
| 33520                               | State Income Tax                             | 37,281                  | 3,230                   | 18,000                    | 18,000                     | 5,000                     |
| 33530                               | State Beer Tax                               | 4,783                   | 5,578                   | 4,700                     | 4,700                      | 140,000                   |
| 33541                               | State Mix Drink Tax                          | 58,806                  | 68,586                  | 60,000                    | 60,000                     | 210,000                   |
| 33551                               | State Gasoline and Motor Fuel Tax            | 187,696                 | 216,294                 | 200,000                   | 200,000                    | 21,000                    |
| 33552                               | State - City Streets and Transportation      | 20,056                  | 22,192                  | 20,000                    | 20,000                     | 180,000                   |
| 33556                               | State 3% Gas Tax                             | 177,890                 | 204,775                 | 180,000                   | 180,000                    | 12,000                    |
| 33557                               | SportsBetting Tax                            | 5,850                   | 12,280                  | 10,000                    | 10,000                     | 50,000                    |
| 33590                               | State Highway Maintenance Contract           | 52,959                  | 47,159                  | 50,000                    | 50,000                     | 28,000                    |
| 33591                               | State Supplemental Reimburse-Police          | 25,600                  | 28,000                  | 28,000                    | 28,000                     | 24,000                    |
| 33592                               | State Supplemental Reimburse-Fire            | 24,000                  | 23,200                  | 24,000                    | 24,000                     | 110,000                   |
| 33593                               | Corporate Excise Tax                         | 107,156                 | 117,537                 | 110,000                   | 110,000                    | 115,000                   |
| 33700                               | Coffee County Industrial Park                | 57,600                  | 57,600                  | 57,600                    | 57,600                     | 15,000                    |
| 33711                               | Coffee County Appropriation to Fire Dept.    | 10,000                  | 10,000                  | 10,000                    | 10,000                     | 3,006,000                 |
|                                     | <b>Total Intergovernmental</b>               | <b>\$ 2,393,404 \$</b>  | <b>\$ 2,567,225 \$</b>  | <b>\$ 2,497,928 \$</b>    | <b>\$ 2,693,027 \$</b>     | <b>\$ 3,006,000</b>       |
| <u>Charges for Current Services</u> |  |                         |                         |                           |                            |                           |
| 34125                               | Development Street Lighting                  | 6,208 \$                | 17,495 \$               | - \$                      | - \$                       | 3,000                     |
| 34230                               | Fees and Commissions                         | 2,108                   | 2,001                   | 3,000                     | 3,000                      | 1,000                     |
| 34240                               | Accident Report Charges                      | 584                     | 550                     | -                         | -                          | 3,000                     |
| 34314                               | Mowing Charges                               | 3,000                   | 792                     | 3,000                     | 3,000                      | 30,000                    |
| 34420                               | Black & Concrete Tile                        | 19,492                  | 41,928                  | 30,000                    | 30,000                     | 2,000                     |
| 34510                               | Animal Control Charges                       | 1,290                   | 4,330                   | 2,000                     | 2,000                      | 36,000                    |
| 34511                               | Donations-Animal Control                     | 50                      | 360                     | -                         | -                          |                           |
|                                     | <b>Total Charges for Current Services</b>    | <b>\$ 32,732 \$</b>     | <b>\$ 67,455 \$</b>     | <b>\$ 38,000 \$</b>       | <b>\$ 38,000 \$</b>        | <b>\$ 36,000</b>          |

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

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

| Account Number                          | Account Description                       | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|---|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Fines, Forfeitures and Penalties</u> |   |                   |                   |                           |                            |                           |
| 35109                                   | Court Judgement Interest                  | \$ -              | \$ 19             | \$ -                      | \$ -                       | \$ -                      |
| 35110                                   | Court Fines and Costs                     | 197,912           | 150,920           | 180,000                   | 180,000                    | 150,000                   |
| 35111                                   | Knox Box Revenue                          | 2,897             | 1,334             | -                         | -                          | -                         |
| 35115                                   | SOR Fees                                  | 2,100             | 2,250             | 1,600                     | 1,600                      | 1,600                     |
|   | Total Fines, Forfeitures and Penalties    | \$ 202,909        | \$ 154,523        | \$ 181,600                | \$ 181,600                 | \$ 151,600                |
| <u>Other Revenues</u>                   |   |                   |                   |                           |                            |                           |
| 36101                                   | Interest Earnings                         | \$ -              | \$ 89             | \$ -                      | \$ -                       | \$ -                      |
| 36330                                   | Sale of Equipment/Vehicles                | -                 | -                 | -                         | -                          | -                         |
| 36331                                   | Sale of Equipment/Vehicles - Police       | -                 | -                 | -                         | -                          | -                         |
| 36333                                   | Sale of Property-Industrial Park          | -                 | -                 | -                         | -                          | -                         |
| 36340                                   | Sale of Cemetery Lots                     | 525               | 1,125             | 400                       | 400                        | 400                       |
| 36350                                   | Insurance Recovery                        | 31,255            | 1,900             | -                         | -                          | -                         |
| 36711                                   | Contribution/Donations - Fire Dept        | 1,375             | 1,000             | -                         | -                          | -                         |
| 36713                                   | Contribution/Donations - Police Dept      | 3,937             | 9,204             | 75,000                    | 75,000                     | 60,000                    |
| 36716                                   | National Fire Safety Council Income       | 1,583             | 80                | -                         | -                          | -                         |
| 36717                                   | Community Policing Donations              | 13,775            | 11,821            | 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 Project) | 1,600,000         | -                 | -                         | -                          | -                         |
| 36995                                   | Transfer from City Schools (SRO)          | 125,205           | 130,030           | 131,600                   | 131,600                    | 134,000                   |
| 36999                                   | Miscellaneous Revenues                    | 45,355            | 29,348            | 25,000                    | 25,000                     | 25,000                    |
|   | Total Other Revenues                      | \$ 4,068,010      | \$ 184,797        | \$ 262,000                | \$ 262,000                 | \$ 249,000                |
|   | Total Revenues                            | \$ 18,771,243     | \$ 16,242,640     | \$ 15,505,528             | \$ 16,400,627              | \$ 16,946,000             |
| <u>Expenditures and Other Uses</u>      |   |                   |                   |                           |                            |                           |
| <u>City Court</u>                       |   |                   |                   |                           |                            |                           |
| 252                                     | Legal Services                            | 12,000            | 12,000            | 12,000                    | 12,000                     | 12,000                    |
|   | Total City Court                          | \$ 12,000         | \$ 12,000         | \$ 12,000                 | \$ 12,000                  | \$ 12,000                 |
| <u>Board of Mayor and Aldermen</u>      |   |                   |                   |                           |                            |                           |
| <u>Personnel</u>                        |   |                   |                   |                           |                            |                           |
| 111                                     | Regular Employee Salaries                 | 68,754            | 77,146            | 77,000                    | 79,500                     | 82,000                    |
| 113                                     | Salaries-Overtime                         | -                 | -                 | 1,000                     | 1,050                      | 1,000                     |
| 141                                     | OASI Employers Share                      | 5,018             | 5,655             | 6,000                     | 6,195                      | 6,000                     |
| 142                                     | Employee Health Insurance                 | 12,528            | 14,036            | 14,000                    | -                          | -                         |
| 143.001                                 | Retirement-TCRS                           | 2,144             | 2,567             | 3,200                     | 3,350                      | 4,000                     |
| 145                                     | Employee Life Insurance                   | 37                | 26                | 100                       | 100                        | 100                       |
| 147                                     | Unemployment Insurance                    | 24                | 24                | 150                       | 150                        | 150                       |
| 148                                     | Education/Training/Travel/ Lodging        | -                 | 10,399            | 17,000                    | 17,000                     | 17,000                    |
| 172                                     | Election Officials and Clerks             | 3,512             | -                 | 5,000                     | 5,000                      | 5,000                     |
|   | Total Personnel                           | \$ 92,017         | \$ 109,852        | \$ 123,450                | \$ 112,345                 | \$ 113,000                |
| <u>Contractual Services</u>             |   |                   |                   |                           |                            |                           |
| 211                                     | Postage                                   | 146               | 146               | 300                       | 300                        | 300                       |
| 211.001                                 | Historical Zoning-Supplies                | -                 | -                 | 300                       | 300                        | 300                       |
| 221                                     | Printing, Duplicating and Typing          | 3,217             | 2,245             | 4,500                     | 4,500                      | 5,000                     |
| 231                                     | Legal Notices                             | 3,099             | 555               | 5,000                     | 5,000                      | 5,000                     |
| 233                                     | Subscriptions/Publications                | 967               | 1,781             | 4,000                     | 4,000                      | 4,000                     |
| 236                                     | Public Relations                          | 7,957             | 11,554            | 18,000                    | 18,000                     | 18,000                    |
| 239                                     | Dues and Subscriptions                    | 4,855             | 4,260             | 6,200                     | 6,200                      | 6,000                     |
| 239.001                                 | Dues and Subscriptions-SCTDD              | 2,121             | 2,121             | 2,121                     | 2,121                      | 2,000                     |
| 245                                     | Telephone                                 | 1,575             | 1,127             | 3,000                     | 3,000                      | 3,000                     |
| 252                                     | Legal Services                            | 97,456            | 50,900            | 150,000                   | 179,000                    | 150,000                   |
| 254                                     | Architectural/Engineering                 | 8,857             | 4,745             | 25,000                    | 10,000                     | 25,000                    |
| 261                                     | Repairs and Maint - Vehicle               | -                 | -                 | -                         | -                          | -                         |
|   | Total Contractual Services                | \$ 130,250        | \$ 79,433         | \$ 218,421                | \$ 232,421                 | \$ 218,000                |
| <u>Supplies</u>                         |   |                   |                   |                           |                            |                           |
| 311                                     | Office Supplies                           | 21,351            | 308               | 1,000                     | 1,000                      | 1,000                     |
| 312                                     | Small Items of Equipment                  | 2,321             | 300               | 3,500                     | 3,500                      | 3,500                     |
| 326                                     | Clothing and Uniforms                     | -                 | -                 | -                         | -                          | -                         |
| 331                                     | Gas, Oil, Diesel Fuel and Grease          | 43                | -                 | -                         | -                          | -                         |
| 340                                     | Meeting Expenses                          | 554               | 681               | 1,500                     | 1,500                      | 1,500                     |
|   | Total Supplies                            | \$ 24,269         | \$ 1,289          | \$ 6,000                  | \$ 6,000                   | \$ 6,000                  |
| <u>Fixed Charges</u>                    |   |                   |                   |                           |                            |                           |
| 533                                     | Machinery & Equipment - Copier            | 144               | -                 | 1,500                     | 1,500                      | 1,500                     |
|   | Total Fixed Charges                       | \$ 144            | \$ -              | \$ 1,500                  | \$ 1,500                   | \$ 1,500                  |
|   | Total Board of Mayor and Aldermen         | \$ 246,680        | \$ 190,574        | \$ 349,371                | \$ 352,266                 | \$ 339,000                |

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

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

| Account Number | Account Description                  | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 41510          | <u>Financial Administration</u>      |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                     |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries            | \$ 238,794        | \$ 258,693        | \$ 285,000                | \$ 299,250                 | \$ 312,100                |
| 113            | Salaries - Overtime                  | -                 | 2,155             | 4,000                     | 4,200                      | 1,000                     |
| 141            | OASI Employers Share                 | 16,791            | 18,480            | 22,750                    | 23,855                     | 23,000                    |
| 142            | Employee Health Insurance            | 50,136            | 60,827            | 66,000                    | 66,000                     | 60,000                    |
| 143.001        | Retirement - TCRS                    | 12,515            | 13,517            | 16,300                    | 17,155                     | 18,000                    |
| 145            | Employee Life Insurance              | 144               | 150               | 300                       | 300                        | 300                       |
| 147            | Unemployment Insurance               | 120               | 143               | 450                       | 450                        | 450                       |
| 148            | Education/Training/Travel/ Lodging   | 39                | 3,382             | 8,000                     | 5,000                      | 8,000                     |
|                | Total Personnel                      | \$ 318,539        | \$ 357,347        | \$ 402,800                | \$ 416,210                 | \$ 423,100                |
|                | <u>Contractual Services</u>          |                   |                   |                           |                            |                           |
| 211            | Postage                              | \$ 4,606          | \$ 4,807          | \$ 8,000                  | \$ 5,000                   | \$ 6,000                  |
| 221            | Printing, Duplicating and Typing     | 5,105             | 5,652             | 8,000                     | 6,000                      | 8,000                     |
| 231            | Publication Formal and Legal Notices | 629               | 133               | 1,000                     | 1,000                      | 1,000                     |
| 239            | Dues and Subscription                | 269               | 769               | 1,000                     | 1,000                      | 1,000                     |
| 245            | Telephone                            | 1,015             | 1,185             | 1,500                     | 1,500                      | 1,500                     |
| 253            | Accounting/Auditing Services         | 18,286            | 20,358            | 39,700                    | 60,000                     | 138,000                   |
| 255            | Data Processing Support              | 35,711            | 31,101            | 50,000                    | 40,000                     | 45,000                    |
| 261            | Repairs and Maint - Vehicles         | -                 | -                 | -                         | -                          | -                         |
| 267            | Repairs and Maint - Computer Equip   | -                 | 231               | 250                       | 300                        | 250                       |
|                | Total Contractual Services           | \$ 65,621         | \$ 64,238         | \$ 109,450                | \$ 114,750                 | \$ 201,100                |
|                | <u>Supplies</u>                      |                   |                   |                           |                            |                           |
| 311            | Office Supplies                      | \$ 3,958          | \$ 806            | \$ 8,000                  | \$ 5,700                   | \$ 4,000                  |
| 312            | Small Items of Equipment             | 4,672             | 5,937             | 8,000                     | 8,000                      | 6,000                     |
| 326            | Clothing and Uniforms                | -                 | -                 | 500                       | 500                        | -                         |
| 331            | Gas, Oil, Diesel Fuel and Grease     | -                 | -                 | -                         | -                          | -                         |
| 340            | Meeting Expense                      | -                 | -                 | 300                       | -                          | 300                       |
|                | Total Supplies                       | \$ 8,630          | \$ 6,743          | \$ 16,800                 | \$ 14,500                  | \$ 10,300                 |
|                | <u>Fixed Charges</u>                 |                   |                   |                           |                            |                           |
| 514            | Professional Liability/Surety Bond   | \$ 940            | \$ 1,039          | \$ 1,500                  | \$ 1,500                   | \$ 1,500                  |
|                | Total Fixed Charges                  | \$ 940            | \$ 1,039          | \$ 1,500                  | \$ 1,500                   | \$ 1,500                  |
|                | <u>Capital</u>                       |                   |                   |                           |                            |                           |
| 947            | Office Machinery & Equipment         | -                 | -                 | -                         | -                          | \$ -                      |
|                | Total Capital                        | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
|                | Total Financial Administration       | \$ 393,730        | \$ 429,367        | \$ 530,550                | \$ 546,960                 | \$ 637,000                |
| 41600          | <u>Information Systems</u>           |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                     |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries            | \$ 69,627         | \$ 73,108         | \$ 72,828                 | \$ 76,469                  | \$ 80,000                 |
| 113            | Salaries - Overtime                  | -                 | -                 | -                         | -                          | -                         |
| 141            | OASI Employers Share                 | 5,236             | 5,493             | 5,600                     | 5,879                      | 6,000                     |
| 142            | Employee Health Insurance            | 5,362             | 6,117             | 6,200                     | 6,200                      | 6,000                     |
| 143.001        | Retirement - TCRS                    | 3,628             | 3,803             | 4,100                     | 4,318                      | 4,500                     |
| 145            | Employee Life Insurance              | 26                | 26                | 45                        | 45                         | 45                        |
| 147            | Unemployment Insurance               | 24                | 24                | 100                       | 100                        | 100                       |
| 148            | Education/Training/Travel/ Lodging   | -                 | 2,572             | 5,000                     | 5,000                      | 3,000                     |
|                | Total Personnel                      | \$ 83,903         | \$ 91,145         | \$ 93,873                 | \$ 98,011                  | \$ 100,000                |
|                | <u>Contractual Services</u>          |                   |                   |                           |                            |                           |
| 211            | Postage                              | \$ -              | \$ -              | \$ 50                     | \$ 50                      | \$ 50                     |
| 221            | Printing, Duplicating and Typing     | -                 | -                 | 50                        | 50                         | -                         |
| 231            | Publication Formal and Legal Notices | -                 | -                 | -                         | -                          | -                         |
| 239            | Dues and Subscription                | -                 | -                 | 300                       | 300                        | 300                       |
| 245            | Telephone                            | -                 | -                 | 1,200                     | 1,200                      | 1,200                     |
| 255            | Data Processing Support              | 1,114             | 623               | 60,000                    | 60,000                     | 65,000                    |
| 267            | Repairs and Maint - Computer Equip   | 26,283            | 32,206            | 2,000                     | 2,000                      | 2,000                     |
|                | Total Contractual Services           | \$ 27,397         | \$ 33,561         | \$ 63,600                 | \$ 63,600                  | \$ 69,000                 |
|                | <u>Supplies</u>                      |                   |                   |                           |                            |                           |
| 311            | Office Supplies                      | \$ 87             | \$ 1,024          | \$ 1,500                  | \$ 1,500                   | \$ 1,500                  |
| 312            | Small Items of Equipment             | 1,504             | 3,017             | 4,000                     | 4,000                      | 4,000                     |
| 326            | Clothing and Uniforms                | -                 | -                 | 200                       | 200                        | -                         |
| 331            | Gas, Oil, Diesel Fuel and Grease     | -                 | -                 | -                         | -                          | -                         |
| 340            | Meeting Expense                      | -                 | -                 | 300                       | 300                        | 300                       |
|                | Total Supplies                       | \$ 1,591          | \$ 4,041          | \$ 6,000                  | \$ 6,000                   | \$ 5,800                  |

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

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

| Account Number | Account Description                     | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
|                | <u>Fixed Charges</u>                    |                   |                   |                           |                            |                           |
| 533            | Machinery & Equipment - Copier          | - \$              | - \$              | 50 \$                     | 50 \$                      | 50 \$                     |
|                | Total Fixed Charges                     | - \$              | - \$              | 50 \$                     | 50 \$                      | 50 \$                     |
|                | <u>Capital Outlay</u>                   |                   |                   |                           |                            |                           |
| 944            | Computer Equipment and Software         | 1,819 \$          | 14,997 \$         | 15,000 \$                 | 15,000 \$                  | 15,000 \$                 |
|                | Total Capital Outlay                    | 1,819 \$          | 14,997 \$         | 15,000 \$                 | 15,000 \$                  | 15,000 \$                 |
|                | Total Information Systems               | 114,710 \$        | 143,744 \$        | 178,523 \$                | 182,661 \$                 | 190,000 \$                |
| 41700          | <u>Planning and Zoning</u>              |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                        |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries               | 236,772 \$        | 219,645 \$        | 198,500 \$                | 208,425 \$                 | 218,000 \$                |
| 113            | Salaries - Overtime                     | -                 | -                 | 2,000                     | 2,100                      | 1,000                     |
| 141            | OASI Employers Share                    | 17,423            | 20,013            | 16,000                    | 16,767                     | 16,000                    |
| 142            | Employee Health Insurance               | 22,284            | 26,920            | 33,000                    | 33,000                     | 33,000                    |
| 143.001        | Retirement - TCRS                       | 12,336            | 11,508            | 11,300                    | 11,896                     | 12,000                    |
| 145            | Employee Life Insurance                 | 130               | 119               | 175                       | 175                        | 175                       |
| 147            | Unemployment Insurance                  | 120               | 128               | 350                       | 350                        | 350                       |
| 148            | Education/Training/Travel/ Lodging      | 501               | 1,668             | 4,000                     | 4,000                      | 3,000                     |
|                | Total Personnel                         | 289,566 \$        | 280,002 \$        | 265,325 \$                | 276,712 \$                 | 286,000 \$                |
|                | <u>Contractual Services</u>             |                   |                   |                           |                            |                           |
| 211            | Postage                                 | 30 \$             | 43 \$             | 200 \$                    | 200 \$                     | 200 \$                    |
| 221            | Printing, Duplicating and Typing        | 137               | 285               | 1,000                     | 1,000                      | 1,000                     |
| 231            | Publication Formal and Legal Notices    | 1,623             | 5,323             | 6,000                     | 6,000                      | 6,000                     |
| 234            | Manuals and Code Updates                | 1,358             | -                 | 1,500                     | 1,500                      | 1,500                     |
| 239            | Dues and Subscription                   | 3,685             | 5,700             | 5,000                     | 5,000                      | 5,000                     |
| 245            | Telephone                               | 2,212             | 2,032             | 3,000                     | 3,000                      | 3,000                     |
| 259            | Other Professional Service              | 13,765            | 9,649             | 30,000                    | 30,000                     | 35,000                    |
| 261            | Repairs and Maint - Vehicles            | 757               | 1,197             | 2,500                     | 2,500                      | 2,500                     |
| 262            | Online SDS Management                   | 1,799             | 2,131             | 2,500                     | 2,500                      | 2,500                     |
|                | Total Contractual Services              | 25,366 \$         | 26,360 \$         | 51,700 \$                 | 51,700 \$                  | 55,000 \$                 |
|                | <u>Supplies</u>                         |                   |                   |                           |                            |                           |
| 311            | Office Supplies                         | 779 \$            | 1,022 \$          | 700 \$                    | 700 \$                     | 700 \$                    |
| 312            | Small Items of Equipment                | 460               | 2,647             | 2,800                     | 2,800                      | 2,800                     |
| 326            | Clothing and Uniforms                   | 410               | 382               | 1,200                     | 1,200                      | 1,200                     |
| 329            | Other Operating Supplies                | -                 | 80                | 200                       | 200                        | 200                       |
| 331            | Gas, Oil, Diesel Fuel and Grease        | 2,496             | 2,981             | 4,500                     | 4,500                      | 4,500                     |
| 334            | Tires and Tubes                         | 1,484             | 1,118             | 1,500                     | 1,500                      | 1,500                     |
| 340            | Meeting Expenses                        | -                 | -                 | 800                       | 800                        | 800                       |
| 341            | City Cemetery Expense                   | -                 | 9                 | 100                       | 100                        | 100                       |
|                | Total Supplies                          | 5,629 \$          | 8,240 \$          | 11,800 \$                 | 11,800 \$                  | 12,000 \$                 |
|                | <u>Fixed Charges</u>                    |                   |                   |                           |                            |                           |
| 533            | Machinery & Equipment - Copier          | 1,611 \$          | 1,506 \$          | 3,000 \$                  | 3,000 \$                   | 3,000 \$                  |
|                | Total Fixed Charges                     | 1,611 \$          | 1,506 \$          | 3,000 \$                  | 3,000 \$                   | 3,000 \$                  |
|                | <u>Capital Outlay</u>                   |                   |                   |                           |                            |                           |
|                | Total Planning and Zoning               | 322,172 \$        | 316,108 \$        | 331,825 \$                | 343,212 \$                 | 357,000 \$                |
| 41800          | <u>General Government and Buildings</u> |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                        |                   |                   |                           |                            |                           |
| 143            | Retirement Expense                      | 2,307 \$          | 2,186 \$          | 5,000 \$                  | 5,000 \$                   | 2,000 \$                  |
| 149            | Other Employee Benefits                 | (62)              | 20                | 50,000                    | 50,000                     | 20,000                    |
|                | Total Personnel                         | 2,245 \$          | 2,205 \$          | 55,000 \$                 | 55,000 \$                  | 22,000 \$                 |
|                | <u>Contractual Services</u>             |                   |                   |                           |                            |                           |
| 216            | Radio and Cable Services                | 1,401 \$          | 1,405 \$          | 2,000 \$                  | 5,000 \$                   | 2,000 \$                  |
| 241            | Electric                                | 45,088            | 44,482            | 65,000                    | 62,000                     | 55,000                    |
| 241.001        | DREMC-Electric Substation               | 30,000            | 30,000            | 30,000                    | 30,000                     | 30,000                    |
| 242            | Water                                   | 5,921             | 5,728             | 10,000                    | 10,000                     | 10,000                    |
| 244            | Gas                                     | 13,776            | 18,011            | 22,000                    | 22,000                     | 20,000                    |
| 245            | Telephone                               | 31,191            | 17,658            | 45,000                    | 45,000                     | 38,000                    |
| 251            | Medical Services                        | 11,420            | 16,838            | 20,000                    | 20,000                     | 20,000                    |
| 258            | Census 2020 Expense                     | 2,138             | -                 | -                         | -                          | -                         |
| 259            | Other Professional Service              | 722               | 31,926            | 37,000                    | 37,000                     | 35,000                    |
| 266            | Repairs and Maint - Buildings           | 21,722            | 12,441            | 35,000                    | 35,000                     | 45,000                    |
| 292            | Janitorial Services                     | 22,800            | 20,845            | 35,000                    | 35,000                     | 25,000                    |
|                | Total Contractual Services              | 186,179 \$        | 199,335 \$        | 301,000 \$                | 301,000 \$                 | 280,000 \$                |

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

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

| Account Number                          | Account Description                    | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|---|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Supplies</u>                         |  |                   |                   |                           |                            |                           |
| 311                                     | Office Supplies                        | \$ 300            | \$ 233            | \$ 3,000                  | \$ 3,000                   | \$ 3,000                  |
| 324                                     | Household and Janitorial Supplies      | 1,426             | 2,587             | 3,500                     | 3,500                      | 3,500                     |
|   | Total Supplies                         | \$ 1,726          | \$ 2,821          | \$ 6,500                  | \$ 6,500                   | \$ 6,500                  |
| <u>Fixed Charges</u>                    |  |                   |                   |                           |                            |                           |
| 511                                     | General Liability                      | \$ 143,237        | \$ 151,119        | \$ 175,000                | \$ 175,000                 | \$ 175,000                |
| 515                                     | Workers Compensation Insurance         | 101,178           | 96,628            | 250,000                   | 250,000                    | 150,000                   |
| 521                                     | Building Insurance                     | 6,787             | 6,535             | 10,000                    | 10,000                     | 10,000                    |
| 521.001                                 | Building Insurance-Conference Ctr      | 3,006             | -                 | 10,000                    | 10,000                     | 10,000                    |
| 533                                     | Machinery/Equip - Copier               | 940               | 1,014             | 2,000                     | 2,000                      | 1,000                     |
| 533.001                                 | IT Hardware Purchase-State Grant       | 4,999             | -                 | -                         | -                          | -                         |
| 533.002                                 | Machinery/Equip - Computer Software    | -                 | -                 | -                         | -                          | -                         |
| 533.003                                 | Machinery/Equip - Postage Machine      | 2,096             | 2,374             | 3,500                     | 3,500                      | 2,000                     |
|   | Total Fixed Charges                    | \$ 262,243        | \$ 257,670        | \$ 450,500                | \$ 450,500                 | \$ 339,000                |
| <u>Capital Outlay</u>                   |  |                   |                   |                           |                            |                           |
| 948                                     | Westwood Grant Expenses                | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
| 948.004                                 | Transportation Plan-TDOT               | -                 | -                 | -                         | -                          | -                         |
| 948.006                                 | TDOT Signalization Project             | 831               | 1,275             | 190,128                   | 190,128                    | 179,000                   |
| 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                | -                 | -                 | -                         | -                          | -                         |
| 948.013                                 | STP Grant Projects                     | -                 | -                 | -                         | -                          | -                         |
| 948.014                                 | CSES Renovation Project                | 2,188,636         | 1,649,182         | -                         | -                          | -                         |
| 948.015                                 | Industrial Bd of Coffee Co Reimb       | 242,285           | 151,987           | -                         | -                          | -                         |
| 948.016                                 | Multi-Modal Sidewalk Grant             | -                 | 10,321            | 45,750                    | 45,750                     | 45,750                    |
| 948.017                                 | ARC Downtown Grant                     | -                 | -                 | 200,000                   | 200,000                    | 195,000                   |
|   | Total Capital Outlay                   | \$ 2,606,011      | \$ 1,812,766      | \$ 435,878                | \$ 435,878                 | \$ 420,000                |
|   | Total General Government and Buildings | \$ 3,058,404      | \$ 2,274,796      | \$ 1,248,878              | \$ 1,248,878               | \$ 1,068,000              |
| <u>41850 Economic Development Board</u> |  |                   |                   |                           |                            |                           |
| 148                                     | Education/Travel/Lodging               | \$ -              | \$ 275            | \$ 7,500                  | \$ 4,000                   | \$ 7,500                  |
| 171                                     | Administrative Director Support        | -                 | 40,000            | 40,000                    | 48,000                     | 50,000                    |
| 171.001                                 | Outside Retail Dev. Consultant         | -                 | -                 | 44,000                    | 48,000                     | 18,000                    |
|   | Total Personnel                        | -                 | 40,275            | 91,500                    | 100,000                    | 75,000                    |
| <u>Contractual Services</u>             |  |                   |                   |                           |                            |                           |
| 221                                     | Marketing Materials/Advertising        | -                 | 7,580             | 10,000                    | 5,000                      | 6,000                     |
| 252                                     | Legal Services                         | -                 | -                 | -                         | 5,000                      | 15,000                    |
|   | Total Contractual Services             | -                 | 7,580             | 10,000                    | 10,000                     | 21,000                    |
| <u>Supplies</u>                         |  |                   |                   |                           |                            |                           |
| 310                                     | Trade Show Exhibit                     | -                 | -                 | 7,500                     | 3,000                      | 7,500                     |
| 312                                     | Computer/Office Equipment              | -                 | 1,135             | 5,000                     | 1,000                      | 1,000                     |
| 329                                     | Other Operating Supplies               | -                 | -                 | 5,000                     | -                          | 7,500                     |
|   | Total Supplies                         | -                 | 1,135             | 17,500                    | 4,000                      | 16,000                    |
|   | Total Economic Development Board       | \$ -              | \$ 48,990         | \$ 119,000                | \$ 114,000                 | \$ 112,000                |
| <u>41900 Conference Center</u>          |  |                   |                   |                           |                            |                           |
| <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          | \$ -                      | \$ -                       | \$ -                      |

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

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

| Account Number | Account Description                | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 42100          | <u>Police</u>                      |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                   |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries          | \$ 1,796,899      | \$ 1,909,901      | \$ 1,895,000              | \$ 1,989,750               | \$ 2,088,£                |
| 113            | Salaries - Overtime                | 35,223            | 96,599            | 60,000                    | 105,000                    | 105,0                     |
| 135            | Holiday                            | 54,614            | 56,487            | 76,000                    | 60,000                     | 60,£                      |
| 141            | OASI Employers Share               | 138,794           | 151,455           | 165,000                   | 164,838                    | 172,£                     |
| 142            | Employee Health Insurance          | 305,402           | 341,295           | 365,000                   | 365,000                    | 365,0                     |
| 143            | Retirement - ING                   | 21,969            | 23,293            | 38,000                    | 35,000                     | 35,0                      |
| 143.001        | Retirement - TCRS                  | 79,443            | 88,102            | 115,000                   | 121,093                    | 132,0                     |
| 145            | Employee Life Insurance            | 1,140             | 1,131             | 1,600                     | 1,600                      | 1,£                       |
| 147            | Unemployment Insurance             | 1,027             | 1,085             | 3,500                     | 2,000                      | 2,0                       |
| 148            | Education/Training/Travel/ Lodging | 16,078            | 19,218            | 20,000                    | 20,000                     | 23,0                      |
|                | Total Personnel                    | \$ 2,450,589      | \$ 2,688,567      | \$ 2,739,100              | \$ 2,864,281               | \$ 2,985,1                |
|                | <u>Contractual Services</u>        |                   |                   |                           |                            |                           |
| 211            | Postage                            | \$ 437            | \$ 390            | \$ 600                    | \$ 600                     | \$ 600                    |
| 213            | Automobile Licenses and Title      | 318               | 368               | 300                       | 300                        | £                         |
| 216            |                                    | 0                 | -                 | 1,500                     | 1,500                      | 1,£                       |
| 221            | Printing, Duplicating and Typing   | 480               | 862               | 2,500                     | 2,500                      | 2,£                       |
| 231            | Legal Advertisement                | 100               | 115               | 600                       | 600                        | £                         |
| 239            | Dues and Subscription              | 1,155             | 200               | 400                       | 400                        | 1,0                       |
| 245            | Telephone                          | 17,518            | 21,325            | 18,000                    | 21,000                     | 21,0                      |
| 256            | Information System Support         | 11,561            | 24,448            | 30,000                    | 30,000                     | 22,0                      |
| 259            | Other Professional Services        |                   |                   |                           | 11,248                     |                           |
| 259.001        | Collection Expense Fees            | 532               | -                 | -                         | -                          | -                         |
| 261            | Repairs and Maint - Vehicles       | 31,566            | 40,552            | 38,000                    | 50,000                     | 40,0                      |
| 267            | Repairs and Maint - Computer Equip | 119               | -                 | 200                       | 200                        | £                         |
| 269            | Repairs and Maint - Other          | -                 | -                 | 200                       | 200                        | £                         |
|                | Total Contractual Services         | \$ 64,730         | \$ 88,261         | \$ 92,300                 | \$ 118,548                 | \$ 90,0                   |
|                | <u>Supplies</u>                    |                   |                   |                           |                            |                           |
| 311            | Office Supplies                    | \$ 1,225          | \$ 5,633          | \$ 5,000                  | \$ 5,000                   | \$ 5,0                    |
| 311.001        | Office Supplies-SOR                | 500               | -                 | 350                       | 350                        | £                         |
| 312            | Small Items of Equip               | 19,303            | 18,422            | 22,100                    | 22,100                     | 22,1                      |
| 323.001        | Trustee Expenses                   | -                 | -                 | -                         | -                          | -                         |
| 323.002        | Community Policing Expense         | 18,893            | 22,503            | 30,000                    | 30,000                     | 26,0                      |
| 326            | Clothing and Uniforms              | 12,428            | 9,957             | 11,000                    | 11,000                     | 11,0                      |
| 327            | Firearm Supplies                   | 5,823             | 3,585             | 7,000                     | 7,000                      | 7,0                       |
| 329            | Other Operating Supplies           | 7,887             | 5,280             | 4,500                     | 4,500                      | 4,£                       |
| 331            | Gas, Oil, Diesel Fuel and Grease   | 56,219            | 94,731            | 85,000                    | 105,000                    | 100,0                     |
| 334            | Tires and Tubes                    | 5,999             | 5,145             | 6,000                     | 6,000                      | 6,0                       |
|                | Total Supplies                     | \$ 128,277        | \$ 165,256        | \$ 170,950                | \$ 190,950                 | \$ 181,£                  |
|                | <u>Fixed Charges</u>               |                   |                   |                           |                            |                           |
| 533            | Machinery & Equipment - Copier     | \$ 1,922          | \$ 212            | \$ 1,800                  | \$ 1,800                   | \$ 1,£                    |
|                | Total Fixed Charges                | \$ 1,922          | \$ 212            | \$ 1,800                  | \$ 1,800                   | \$ 1,£                    |
|                | <u>Capital Outlay</u>              |                   |                   |                           |                            |                           |
| 944            | Computer Equipment and Software    | \$ 11,909         | \$ 9,961          | \$ 18,000                 | \$ 20,000                  | \$ 13,0                   |
| 944.001        | IT Hardware Purchase-State Grant   | 30,258            | -                 | -                         | -                          | -                         |
| 944.002        | VCIF Grant                         | -                 | -                 | -                         | -                          | 127,7                     |
| 944.003        | THSO Police Grant                  | -                 | -                 | -                         | -                          | -                         |
| 944.004        | BVP DOJ Grant (Vests)              | -                 | -                 | -                         | -                          | -                         |
|                | Total Capital Outlay               | \$ 42,167         | \$ 9,961          | \$ 18,000                 | \$ 20,000                  | \$ 140,7                  |
|                | Total Police                       | \$ 2,687,685      | \$ 2,952,257      | \$ 3,022,150              | \$ 3,195,579               | \$ 3,399,£                |
| 42200          | <u>Fire</u>                        |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                   |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries          | \$ 1,335,817      | \$ 1,362,757      | \$ 1,443,000              | \$ 1,515,150               | \$ 1,571,£                |
| 113            | Salaries - Overtime                | 72,584            | 119,043           | 80,000                    | 120,000                    | 120,0                     |
| 135            | Holiday                            | 59,025            | 65,199            | 65,000                    | 68,250                     | 71,£                      |
| 141            | OASI Employers Share               | 107,135           | 113,315           | 127,000                   | 133,074                    | 134,£                     |
| 142            | Employee Health Insurance          | 233,198           | 257,211           | 300,000                   | 262,000                    | 300,0                     |
| 143            | Retirement - ING                   | 11,417            | 11,923            | 13,600                    | 15,188                     | 14,0                      |
| 143.001        | Retirement - TCRS                  | 69,231            | 71,282            | 90,000                    | 94,764                     | 103,0                     |
| 145            | Employee Life Insurance            | 939               | 916               | 1,300                     | 1,300                      | 1,£                       |
| 147            | Unemployment Insurance             | 792               | 760               | 5,000                     | 5,000                      | 2,0                       |
| 148            | Education/Training/Travel/ Lodging | 6,876             | 13,281            | 18,000                    | 20,000                     | 20,0                      |
|                | Total Personnel                    | \$ 1,897,014      | \$ 2,015,687      | \$ 2,142,900              | \$ 2,234,726               | \$ 2,338,£                |

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

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

| Account Number              | Account Description                      | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|-----------------------------|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Contractual Services</u> |  |                   |                   |                           |                            |                           |
| 211                         | Postage                                  | \$ -              | \$ 54             | \$ 150                    | \$ 150                     | \$ 1                      |
| 216                         | Radio and TV Services                    | 4,500             | 4,493             | 4,000                     | 4,600                      | 4,000                     |
| 221                         | Printing, Duplicating and Typing         | -                 | -                 | 150                       | 150                        | 1                         |
| 221.002                     | Calendar Expense                         | -                 | -                 | -                         | -                          | -                         |
| 221.001                     | Nat. Fire Safety Council                 | 2,890             | -                 | -                         | 1,658                      | -                         |
| 231                         | Publication and Legal Notices            | 183               | 56                | 300                       | 300                        | 3                         |
| 236                         | Public Relations (Advertising)           | 1,383             | 1,214             | 2,500                     | 2,800                      | 2,5                       |
| 239                         | Dues and Subscription                    | 1,692             | 1,975             | 2,000                     | 2,200                      | 6,0                       |
| 245                         | Telephone                                | 5,435             | 6,586             | 7,040                     | 7,040                      | 9,0                       |
| 259                         | Other Professional Services              | -                 | -                 | 9,202                     | 9,202                      | -                         |
| 261                         | Repairs and Maint - Vehicles             | 45,719            | 48,290            | 43,000                    | 43,000                     | 43,0                      |
| 266                         | Repairs and Maint - Buildings            | 9,301             | 11,576            | 12,000                    | 22,000                     | 30,0                      |
| 266.001                     | Repairs & Maint - Bldgs (HVAC)           | 260               | 485               | 800                       | 800                        | 800                       |
| 269                         | Repairs and Maint - Other                | -                 | -                 | 1,000                     | 1,000                      | 1,0                       |
| 269.300                     | Repairs and Maint - Fire Hydrants        | -                 | -                 | -                         | -                          | 8,5                       |
| 271                         | Reserve Firemen                          | 120               | 1,160             | 2,000                     | 2,000                      | 2,0                       |
|                             | Total Contractual Services               | \$ 71,483         | \$ 75,889         | \$ 74,940                 | \$ 96,899                  | \$ 108,0                  |
| <u>Supplies</u>             |  |                   |                   |                           |                            |                           |
| 311                         | Office Supplies                          | \$ 209            | \$ 544            | \$ 800                    | \$ 800                     | \$ 1,0                    |
| 312                         | Small Items of Equipment                 | 22,438            | 26,949            | 30,000                    | 35,000                     | 35,0                      |
| 322                         | Chemical, Lab and Medical Supplies       | 849               | 2,680             | 3,000                     | 3,000                      | 4,0                       |
| 324                         | Household and Janitorial Supplies        | 2,774             | 2,128             | 3,000                     | 3,000                      | 3,0                       |
| 326                         | Clothing and Uniforms                    | 10,720            | 23,022            | 18,000                    | 22,000                     | 22,0                      |
| 326.001                     | Clothing and Uniforms - PPE Turnout Gear | 5,173             | 18,623            | 30,000                    | 34,000                     | 30,0                      |
| 328                         | Educational Supplies (Fire Prevention)   | 3,941             | 1,633             | 2,500                     | 3,500                      | 5,0                       |
| 329                         | Other Operating Supplies                 | 19,224            | 15,013            | 24,000                    | 25,000                     | 25,0                      |
| 329.001                     | Other Operating Supplies - Bed           | -                 | -                 | -                         | -                          | 19,5                      |
| 331                         | Gas, Oil, Diesel Fuel and Grease         | 10,794            | 17,487            | 20,000                    | 27,000                     | 27,0                      |
| 334                         | Tires and Tubes                          | 5,659             | 5,367             | 8,000                     | 8,000                      | 10,0                      |
| 344                         | Safety Supplies                          | 521               | -                 | 1,000                     | 1,000                      | 1,0                       |
|                             | Total Supplies                           | \$ 82,302         | \$ 113,446        | \$ 140,300                | \$ 162,300                 | \$ 182,5                  |
| <u>Fixed Charges</u>        |  |                   |                   |                           |                            |                           |
| 533                         | Machinery and Equipment - Copier         | \$ 441            | \$ 334            | \$ 1,000                  | \$ 1,000                   | \$ 1,0                    |
| 944.001                     | IT Hardware Purchase-State Grant         | 4,999             | -                 | -                         | -                          | -                         |
| 571                         | Inspections/Testing                      | 7,726             | 6,664             | 13,000                    | 13,000                     | 15,0                      |
|                             | Total Fixed Charges                      | \$ 13,166         | \$ 6,998          | \$ 14,000                 | \$ 14,000                  | \$ 16,0                   |
|                             | Total Fire                               | \$ 2,063,965      | \$ 2,212,020      | \$ 2,372,140              | \$ 2,507,925               | \$ 2,644,5                |
| <u>Public Works</u>         |  |                   |                   |                           |                            |                           |
| <u>Personnel</u>            |  |                   |                   |                           |                            |                           |
| 111                         | Regular Employee Salaries                | \$ 811,263        | \$ 815,945        | \$ 901,000                | \$ 946,050                 | \$ 1,124,0                |
| 113                         | Salaries - Overtime                      | 23,662            | 23,706            | 30,000                    | 31,500                     | 33,0                      |
| 141                         | OASI Employers Share                     | 58,395            | 61,294            | 72,000                    | 72,373                     | 88,5                      |
| 142                         | Employee Health Insurance                | 148,668           | 179,447           | 198,000                   | 198,000                    | 198,0                     |
| 143                         | Retirement - ING                         | 7,453             | 7,944             | 9,450                     | 10,381                     | 9,4                       |
| 143.001                     | Retirement - TCRS                        | 34,847            | 35,091            | 53,000                    | 55,793                     | 67,5                      |
| 145                         | Employee Life Insurance                  | 508               | 493               | 740                       | 740                        | 7                         |
| 147                         | Unemployment Insurance                   | 448               | 435               | 1,500                     | 1,500                      | 1,5                       |
| 148                         | Education/Training/Travel/ Lodging       | 600               | 1,515             | 5,000                     | 5,000                      | 5,0                       |
|                             | Total Personnel                          | \$ 1,085,844      | \$ 1,125,868      | \$ 1,270,690              | \$ 1,321,337               | \$ 1,528,0                |
| <u>Contractual Services</u> |  |                   |                   |                           |                            |                           |
| 211                         | Postage                                  | \$ 537            | \$ 438            | \$ 800                    | \$ 800                     | \$ 5                      |
| 213                         | Automobile Licenses and Title            | -                 | 46                | 200                       | 200                        | 2                         |
| 216                         | Radio and TV Services                    | 1,303             | 1,419             | 5,000                     | 3,000                      | 3,0                       |
| 221                         | Printing, Duplicating and Typing         | -                 | -                 | 400                       | 400                        | 4                         |
| 231                         | Publication/Formal Ads                   | -                 | 325               | 2,000                     | 2,000                      | 2,0                       |
| 239                         | Dues and Subscriptions                   | -                 | 65                | 4,000                     | 1,000                      | 1,0                       |
| 242                         | Water                                    | 2,876             | 2,282             | 3,500                     | 3,500                      | 3,5                       |
| 245                         | Telephone                                | 3,103             | 2,917             | 7,500                     | 5,000                      | 4,0                       |
| 247                         | Street Lighting                          | 222,360           | 203,064           | 275,000                   | 268,688                    | 250,0                     |
| 251                         | Veterinary Services                      | 737               | 1,722             | 3,000                     | 3,000                      | 3,0                       |
| 255                         | Data Processing                          | -                 | -                 | -                         | -                          | -                         |
| 259                         | Other Professional Services              | 2,218             | 1,462             | 8,000                     | 8,000                      | 8,0                       |
| 261                         | Repairs and Maint - Vehicles             | 22,175            | 26,483            | 27,000                    | 27,000                     | 27,0                      |
| 262                         | Repairs and Maint - Other Machinery      | 19,033            | 17,505            | 20,000                    | 20,000                     | 20,0                      |
| 264                         | Repairs and Maint - Traffic Lighting     | 10,409            | 12,440            | 30,000                    | 30,000                     | 30,0                      |

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

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

| Account Number | Account Description                        | 2020-2021 Audited    | 2021-2022 Audited    | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--|----------------------|----------------------|---------------------------|----------------------------|---------------------------|
| 266            | Repairs and Maint - Buildings              | 10,660               | 12,002               | 20,000                    | 20,000                     | 20,000                    |
| 268            | Repairs and Maint - Roads and Streets      | 5,659                | 6,768                | 10,000                    | 10,000                     | 10,000                    |
|                | <b>Total Contractual Services</b>          | <b>\$ 301,070</b>    | <b>\$ 288,937</b>    | <b>\$ 416,400</b>         | <b>\$ 402,588</b>          | <b>\$ 382,700</b>         |
|                | <b>Supplies</b>                            |                      |                      |                           |                            |                           |
| 311            | Office Supplies                            | 2,227                | 3,715                | 5,000                     | 5,000                      | 5,000                     |
| 312            | Small Items of Equipment                   | 21,408               | 20,886               | 30,000                    | 30,000                     | 30,000                    |
| 322            | Chemical, Lab and Medical Supplies         | 10,842               | 12,582               | 11,000                    | 13,000                     | 13,000                    |
| 323.001        | Trustee Expenses                           | 7,949                | 9,400                | 13,500                    | 13,500                     | 13,000                    |
| 324            | Household and Janitorial Supplies          | 2,608                | 4,212                | 4,500                     | 4,500                      | 5,000                     |
| 326            | Clothing and Uniforms                      | 15,816               | 16,591               | 20,000                    | 20,000                     | 25,000                    |
| 331            | Gas, Oil, Diesel Fuel and Grease           | 41,070               | 57,890               | 75,000                    | 85,000                     | 85,000                    |
| 334            | Tires and Tubes                            | 8,231                | 12,575               | 10,000                    | 10,000                     | 10,000                    |
| 342            | Sign Parts and Supplies                    | 13,769               | 6,916                | 20,000                    | 20,000                     | 20,000                    |
| 343            | Salt Purchase                              | 18,349               | 16,152               | 15,000                    | 15,000                     | 15,000                    |
| 344            | Safety Supplies                            | 4,122                | 2,650                | 7,000                     | 7,000                      | 7,000                     |
|                | <b>Total Supplies</b>                      | <b>\$ 146,391</b>    | <b>\$ 163,568</b>    | <b>\$ 211,000</b>         | <b>\$ 223,000</b>          | <b>\$ 228,000</b>         |
|                | <b>Building Materials</b>                  |                      |                      |                           |                            |                           |
| 421            | Guardrails                                 | -                    | -                    | 10,000                    | 10,000                     | 10,000                    |
| 451            | Crushed Stone                              | 9,614                | 4,002                | 20,000                    | 20,000                     | 20,000                    |
| 455            | Tile and Pipe                              | 30,807               | 22,005               | 40,000                    | 40,000                     | 40,000                    |
| 471            | Asphalt and Asphalt Filler                 | 15,000               | 11,497               | 20,000                    | 20,000                     | 20,000                    |
|                | <b>Total Building Materials</b>            | <b>\$ 55,421</b>     | <b>\$ 37,504</b>     | <b>\$ 90,000</b>          | <b>\$ 90,000</b>           | <b>\$ 90,000</b>          |
|                | <b>Fixed Charges</b>                       |                      |                      |                           |                            |                           |
| 533            | Machinery and Equip - Copier               | 82                   | 293                  | 2,000                     | 2,000                      | 2,000                     |
|                | <b>Total Fixed Charges</b>                 | <b>\$ 82</b>         | <b>\$ 293</b>        | <b>\$ 2,000</b>           | <b>\$ 2,000</b>            | <b>\$ 2,000</b>           |
|                | <b>Capital Outlay</b>                      |                      |                      |                           |                            |                           |
| 931            | Roads, Street, and Parking                 | -                    | -                    | -                         | -                          | -                         |
| 931.001        | Roads, Street, and Parking                 | 223,936              | 386,694              | 450,000                   | 450,000                    | 450,000                   |
| 931.002        | Street Striping                            | 29,193               | -                    | 30,000                    | 30,000                     | 30,000                    |
| 933            | Sidewalks                                  | 2,895                | 354                  | 10,000                    | 10,000                     | 10,000                    |
| 933.001        | State Grant-Phase 1 Sidewalks              | 3,238                | 25,491               | 190,000                   | 190,000                    | 190,000                   |
| 933.002        | HillsChapel Road Phase 2 Sidewalk Project  | -                    | 15,330               | 250,000                   | 250,000                    | 250,000                   |
| 933.003        | Coffee Street Sidewalk Project             | -                    | 6,870                | 50,000                    | 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                | 5,219                | 15,000                    | 15,000                     | 15,000                    |
| 939            | Bridge Repairs                             | 53                   | -                    | 10,000                    | 10,000                     | 10,000                    |
| 943            | Vehicles                                   | -                    | -                    | -                         | -                          | -                         |
| 949            | Other Machinery and Equipment              | -                    | -                    | -                         | -                          | -                         |
| 960            | Capital Repairs - Street Lights            | -                    | 1,045                | -                         | 5,000                      | -                         |
| 999            | Additions to Capital Assets                | -                    | -                    | -                         | -                          | -                         |
|                | <b>Total Capital Outlay</b>                | <b>\$ 266,419</b>    | <b>\$ 441,003</b>    | <b>\$ 1,005,000</b>       | <b>\$ 1,010,000</b>        | <b>\$ 1,166,000</b>       |
|                | <b>Total Public Works</b>                  | <b>\$ 1,855,227</b>  | <b>\$ 2,057,174</b>  | <b>\$ 2,995,090</b>       | <b>\$ 3,048,925</b>        | <b>\$ 3,396,000</b>       |
|                | <b>Contributions to Other Agencies</b>     |                      |                      |                           |                            |                           |
| 44210          | TN Rehabilitation Center                   | 9,000                | 9,000                | 9,000                     | 9,000                      | 9,000                     |
| 720.001        | Coffee County Child Care Center            | 3,000                | 3,000                | 3,000                     | 3,000                      | 3,000                     |
| 720.003        | South Central Human Resources              | 1,616                | 1,616                | 1,954                     | 1,954                      | 1,954                     |
| 720.005        | Coffee County Library                      | 12,500               | 12,500               | 12,500                    | 12,500                     | 12,500                    |
| 720.006        | Coffee County Senior Center                | 8,500                | 8,500                | 8,500                     | 8,500                      | 8,500                     |
| 720.007        | Manchester Senior Center                   | -                    | -                    | -                         | -                          | -                         |
| 720.008        | Keep Coffee County Beautiful               | -                    | -                    | -                         | -                          | -                         |
| 720.010        | Manchester/Coffee County Conference Center | 213,674              | 366,418              | 500,000                   | 500,000                    | 350,000                   |
| 720.011        | Coffee County Children's Advocacy Center   | 6,500                | 6,500                | 6,500                     | 6,500                      | 2,000                     |
| 720.013        | TN Backroads Heritage                      | -                    | -                    | -                         | -                          | -                         |
| 720.014        | Chamber of Commerce                        | 10,000               | 10,000               | 10,000                    | 10,000                     | 10,000                    |
| 720.018        | CASA                                       | -                    | -                    | -                         | -                          | -                         |
| 720.019        | Coffee County Historical Society           | 5,000                | -                    | -                         | -                          | -                         |
| 720.020        | Coffee County DAV                          | -                    | -                    | -                         | -                          | -                         |
| 720.021        | Haven of Hope                              | 5,000                | 5,000                | 5,000                     | 5,000                      | 5,000                     |
| 720.022        | The Storehouse                             | 3,000                | 3,000                | 3,000                     | 3,000                      | 3,000                     |
| 720.023        | Imagination Library of Coffee County       | -                    | -                    | -                         | -                          | -                         |
| 720.024        | Total Contributions to Other Agencies      | <b>\$ 277,790</b>    | <b>\$ 425,534</b>    | <b>\$ 559,454</b>         | <b>\$ 559,454</b>          | <b>\$ 404,000</b>         |
|                | <b>Total Expenditures</b>                  | <b>\$ 11,130,950</b> | <b>\$ 11,070,628</b> | <b>\$ 11,718,981</b>      | <b>\$ 12,111,861</b>       | <b>\$ 12,564,000</b>      |

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

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

| Account Number | Account Description                     | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
|                | <u>Other Uses</u>                       |                   |                   |                           |                            |                           |
| 51620          | Operating Transfers                     |                   |                   |                           |                            |                           |
| 762            | Transfer to Sanitation                  | \$ 250,000        | \$ 50,000         | \$ 100,000                | \$ 100,000                 | \$ 1,000,000              |
| 763            | Transfer to Recreation Fund             | 1,234,835         | 831,000           | 1,400,000                 | 2,036,450                  | 1,858,467                 |
| 764            | Transfer to General Purpose School Fund | 1,858,467         | 1,858,467         | 1,858,467                 | 1,858,467                  | 1,397,550                 |
| 765            | Transfer to Debt Service Fund           | 1,433,424         | 1,388,200         | 1,397,550                 | 1,397,550                  | 300,000                   |
| 765.001        | Transfer to Debt Service-Leave          | 125,500           | 300,000           | 300,000                   | 300,000                    | -                         |
| 767            | Transfer to Tourism Fund                | -                 | -                 | -                         | -                          | 603,886                   |
| 768            | Transfer to Capital Equipment           | -                 | 871,215           | 483,900                   | 603,886                    | 2,322,000                 |
|                | Total Other Uses                        | \$ 4,902,226      | \$ 5,298,882      | \$ 5,539,917              | \$ 6,296,353               | \$ 5,380,467              |
|                | Total Expenditures and Other Uses       | \$ 16,033,176     | \$ 16,369,510     | \$ 17,258,898             | \$ 18,408,214              | \$ 17,945,370             |
|                | Revenues and Other Sources Over (Under) | \$ 2,738,067      | \$ (126,869)      | \$ (1,753,370)            | \$ (2,007,587)             | \$ (999,370)              |
|                | Expenditures and Other Uses             | 8,246,222         | 11,026,747        | 10,899,878                | 10,899,878                 | 10,947,000                |
|                | Estimated Beginning Fund Balance July 1 |                   |                   |                           |                            |                           |
|                | Non-spendable Fund Balance              | 80,000            | 98,484            | 80,000                    | 98,484                     | 98,484                    |
|                | Assigned Fund Balance                   |                   |                   |                           |                            |                           |
|                | Fire Department Equipment               | -                 | -                 | -                         | -                          | -                         |
|                | Community Policing Fund Balance         | -                 | -                 | -                         | -                          | -                         |
|                | Unassigned Fund Balance                 | 10,904,289        | 10,801,394        | 9,066,508                 | 8,793,807                  | 9,849,000                 |
|                | Prior Period Adjustment                 | 42,458            |                   |                           |                            |                           |
|                | Estimated Ending Fund Balance June 30   | \$ 11,026,747     | \$ 10,899,878     | \$ 9,146,508              | \$ 8,892,291               | \$ 9,947,747              |

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

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

| Account Number | Account Description                     | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
|                | <u>Revenues and Other Sources</u>       |                   |                   |                           |                            |                           |
|                | <u>Charges for Current Services</u>     |                   |                   |                           |                            |                           |
| 34131          | Administrative Service Fees             | \$ 105,455        | \$ 109,290        | \$ 107,000                | \$ 107,000                 | \$ 107,000                |
| 34412          | Solid Waste Residential Collection      | 306,672           | 331,427           | 300,000                   | 300,000                    | 315,000                   |
| 34415          | Solid Waste Debris Pickup               | 7,525             | 16,096            | 15,000                    | 15,000                     | 15,000                    |
| 34423          | Solid Waste Surcharge - General         | 770,871           | 839,529           | 720,000                   | 720,000                    | 850,000                   |
| 34440          | Refuse Recycling Charges                | 14,105            | 25,375            | 17,000                    | 17,000                     | 17,000                    |
| 36999          | Miscellaneous Revenue                   | 131               | -                 | -                         | -                          | -                         |
|                | Total Current Services                  | \$ 1,204,759      | \$ 1,321,717      | \$ 1,159,000              | \$ 1,159,000               | \$ 1,304,000              |
|                | <u>Other Sources</u>                    |                   |                   |                           |                            |                           |
| 36961          | Transfer from General Fund              | \$ 250,000        | \$ 50,000         | \$ 100,000                | \$ 100,000                 | \$ -                      |
|                | Total Other Revenue                     | \$ 250,000        | \$ 50,000         | \$ 100,000                | \$ 100,000                 | \$ -                      |
|                | Total Revenues and Other Sources        | \$ 1,454,759      | \$ 1,371,717      | \$ 1,259,000              | \$ 1,259,000               | \$ 1,304,000              |
|                | <u>Expenditures</u>                     |                   |                   |                           |                            |                           |
| 43200          | <u>Sanitation Services</u>              |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                        |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries               | \$ 216,183        | \$ 232,353        | \$ 305,000                | \$ 320,250                 | \$ 255,000                |
| 113            | Salaries - Overtime                     | 2,441             | 3,575             | 10,000                    | 10,500                     | 6,000                     |
| 141            | OASI Employers Share                    | 16,725            | 18,048            | 25,000                    | 26,205                     | 19,967                    |
| 142            | Health Insurance                        | 54,987            | 60,031            | 70,000                    | 70,000                     | 65,000                    |
| 143            | Retirement - ING                        | -                 | -                 | -                         | -                          | -                         |
| 143.001        | Retirement - TCRS                       | 9,331             | 10,685            | 18,000                    | 18,945                     | 15,295                    |
| 145            | Employee Life Insurance                 | 188               | 182               | 270                       | 270                        | 270                       |
| 146            | Worker's Compensation                   | 2,690             | 2,889             | 9,000                     | 9,000                      | 5,000                     |
| 147            | Unemployment Insurance                  | 166               | 161               | 500                       | 500                        | 500                       |
|                | Total Personnel                         | \$ 302,711        | \$ 327,923        | \$ 437,770                | \$ 455,670                 | \$ 367,031                |
|                | <u>Contractual Services</u>             |                   |                   |                           |                            |                           |
| 261            | Repairs and Maint - Vehicles            | \$ 16,219         | \$ 35,235         | \$ 40,000                 | \$ 40,000                  | \$ 40,000                 |
| 262            | Repairs and Maint - Other Machinery     | 6,306             | 9,084             | 30,000                    | 30,000                     | 30,000                    |
| 293            | Recycle Containers/Cardboard            | 958               | 1,735             | 12,000                    | 12,000                     | 12,000                    |
| 294            | Brush Disposal                          | 24,045            | 27,983            | 50,000                    | 50,000                     | 50,000                    |
| 294.001        | Cardboard Disposal                      | 817,447           | 892,829           | 850,000                   | 850,000                    | 24,000                    |
| 295            | Landfill Services                       | \$ 864,975        | \$ 966,865        | \$ 982,000                | \$ 982,000                 | \$ 950,000                |
|                | Total Contractual Services              | \$ 864,975        | \$ 966,865        | \$ 982,000                | \$ 982,000                 | \$ 1,106,000              |
|                | <u>Supplies</u>                         |                   |                   |                           |                            |                           |
| 312            | Small Items of Equipment                | \$ 145            | \$ 401            | \$ 3,000                  | \$ 3,000                   | \$ 3,000                  |
| 331            | Gas, Oil, Diesel Fuel and Grease        | 13,418            | 23,606            | 35,000                    | 35,000                     | 35,000                    |
| 334            | Tires, Tubes, ETC.                      | 6,224             | 3,250             | 8,000                     | 8,000                      | 8,000                     |
| 511            | General Liability                       | 2,710             | 2,843             | 3,000                     | 3,000                      | 3,000                     |
|                | Total Supplies                          | \$ 22,497         | \$ 30,100         | \$ 49,000                 | \$ 49,000                  | \$ 49,000                 |
|                | <u>Capital Outlay</u>                   |                   |                   |                           |                            |                           |
| 999            | Additions to Fixed Assets               | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
|                | Total Capital Outlay                    | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
|                | Total Expenditures                      | \$ 1,190,183      | \$ 1,324,889      | \$ 1,468,770              | \$ 1,486,670               | \$ 1,522,031              |
|                | <u>Transfer to Other Funds</u>          |                   |                   |                           |                            |                           |
| 50000-001      | Transfer to Debt Service Fund           | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
| 51620-768      | Transfer to Capital Equipment Fund      | -                 | -                 | -                         | -                          | 125,000                   |
|                | Total Transfers                         | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ 125,000                |
|                | Total Expenditures and Other Sources    | \$ 1,190,183      | \$ 1,324,889      | \$ 1,468,770              | \$ 1,486,670               | \$ 1,647,031              |
|                | Revenues and Other Sources Over (Under) | \$ 264,576        | \$ 46,828         | \$ (209,770)              | \$ (227,670)               | \$ (343,031)              |
|                | Expenditures and Other Uses             | \$ 391,539        | \$ 656,115        | \$ 702,943                | \$ 702,943                 | \$ 714,201                |
|                | Estimated Beginning Fund Balance July 1 | \$ 656,115        | \$ 702,943        | \$ 493,173                | \$ 475,273                 | \$ 371,170                |
|                | Estimated Ending Fund Balance June 30   |                   |                   |                           |                            |                           |

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

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

| Account Number                      | Account Description                       | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|-------------------------------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <b>Revenues and Other Sources</b>   |   |                   |                   |                           |                            |                           |
| <u>Local Taxes</u>                  |   |                   |                   |                           |                            |                           |
| 31920                               | Room Occupancy Tax                        | \$ 199,545        | \$ 269,610        | \$ 250,000                | \$ 250,000                 | \$ 262,000                |
|                                     | Total Local Taxes                         | \$ 199,545        | \$ 269,610        | \$ 250,000                | \$ 250,000                 | \$ 262,000                |
| <u>Intergovernmental</u>            |   |                   |                   |                           |                            |                           |
| 33485                               | Arts Bldg Comm Grant Revenue              | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
| 33486                               | TN Arts Commission                        | -                 | -                 | -                         | -                          | -                         |
| 33487                               | State CARES ACT-COVID19 Reimb             | 22,652            | -                 | -                         | -                          | -                         |
| 33494                               | Comm Foundation Grant                     | -                 | -                 | -                         | -                          | -                         |
| 33498                               | LPRF Grant (Soccer Complex)               | 160,144           | -                 | -                         | -                          | -                         |
| 33499                               | LPRF Grant (Soccer Complex)-Park Partners | -                 | -                 | -                         | -                          | -                         |
| 33500                               | LPRF Grant (Soccer Complex)-InKind        | -                 | -                 | -                         | -                          | -                         |
| 33501                               | Diabetes Grant B                          | 10,368            | 4,632             | -                         | -                          | -                         |
| 33502                               | Diabetes Grant A                          | 298,025           | 150,475           | -                         | -                          | -                         |
| 33504                               | Tennis Court Grant                        | -                 | -                 | -                         | -                          | -                         |
| 33505                               | Diabetes Bike Grant                       | -                 | -                 | -                         | -                          | -                         |
| 33509                               | Forestry Grant                            | -                 | -                 | -                         | -                          | -                         |
| 33510                               | TAP Greenway Grant                        | -                 | -                 | -                         | -                          | -                         |
| 33511                               | Built Environment Grant                   | 2,218             | -                 | -                         | -                          | -                         |
| 33512                               | State Grant-COVID19                       | 24,000            | -                 | -                         | -                          | -                         |
| 33513                               | NRPA Grant                                | 13,500            | -                 | -                         | -                          | -                         |
| 33514                               | TDOH Basketball Court Grant               | -                 | 46,000            | -                         | 16,500                     | -                         |
| 33515                               | TDEC/LPRF Ballfield Light Grant           | -                 | -                 | 750,000                   | -                          | 750,000                   |
|                                     | Total Intergovernmental                   | \$ 530,907        | \$ 201,107        | \$ 750,000                | \$ 16,500                  | \$ 750,000                |
| <u>Charges for Current Services</u> |   |                   |                   |                           |                            |                           |
| 34722                               | Swim Team Charges                         | \$ -              | \$ 859            | \$ -                      | \$ -                       | \$ -                      |
| 34723                               | Swimming Lesson Charges                   | 42,701            | 30,235            | 35,000                    | 35,000                     | 35,000                    |
| 34724                               | Pool Rental                               | 36,265            | 40,405            | 30,000                    | 36,000                     | 40,000                    |
| 34742                               | Activity Fees                             | 27,723            | 21,311            | 25,000                    | 25,000                     | 25,000                    |
| 34743                               | Day Camp Charges                          | 51,953            | 54,993            | 50,000                    | 50,000                     | 50,000                    |
| 34744                               | Fireworks                                 | -                 | -                 | -                         | -                          | -                         |
| 34745                               | Park and Recreation Concessions           | 62,111            | 47,432            | 50,000                    | 50,000                     | 55,000                    |
| 34746                               | ADA Wright Center - Rental                | 5,954             | 8,987             | 8,000                     | 8,000                      | 8,000                     |
| 34747                               | Shelter Rentals                           | 3,880             | 5,053             | 3,000                     | 3,000                      | 3,000                     |
| 34770                               | Membership and Dues- 6 Month Passes       | -                 | 9,112             | 20,000                    | 20,000                     | 20,000                    |
| 34771                               | Membership and Dues - Yearly Passes       | 446,800           | 436,754           | 500,000                   | 500,000                    | 450,000                   |
| 34772                               | Membership and Dues - Monthly Passes      | 17,249            | 13,713            | 15,000                    | 15,000                     | 15,000                    |
| 34773                               | Membership and Dues - Daily Passes        | 88,317            | 167,791           | 80,000                    | 140,000                    | 140,000                   |
| 34774                               | Recreation Complex Concessions            | 58,284            | 89,502            | 55,000                    | 75,000                     | 75,000                    |
| 34777                               | Athletic League                           | 25,492            | 16,098            | 17,000                    | 20,000                     | 20,000                    |
| 34779                               | Silver and Fit                            | 15,883            | 20,924            | 13,000                    | 15,000                     | 15,000                    |
| 34780                               | Tivity Health                             | -                 | 4,704             | 4,500                     | 4,500                      | 4,500                     |
| 34781                               | Sponsorships                              | 18,867            | 10,720            | 9,000                     | 9,000                      | 9,000                     |
| 34782                               | Christmas Parade Sponsorships             | 4,125             | 3,650             | 3,500                     | 4,200                      | 4,200                     |
| 34783                               | Renew Active                              | -                 | 2,429             | 2,100                     | 2,100                      | 2,100                     |
| 34792                               | Meeting Room Rental                       | 4,585             | 15,906            | 12,000                    | 12,000                     | 12,000                    |
| 34795                               | Food Booth/Space Rentals                  | -                 | -                 | 500                       | 500                        | 500                       |
|                                     | Total Charges for Current Services        | \$ 910,189        | \$ 1,000,578      | \$ 932,600                | \$ 1,024,300               | \$ 983,300                |
| <u>Other Revenues</u>               |   |                   |                   |                           |                            |                           |
| 36330                               | Sale of Equipment                         | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
| 36350                               | Insurance Recovery                        | -                 | 645,114           | -                         | -                          | -                         |
| 36716                               | Donation from Schools                     | -                 | -                 | -                         | -                          | -                         |
| 36731                               | Donation from Tourism                     | -                 | -                 | -                         | -                          | -                         |
| 36999                               | Miscellaneous Revenues                    | -                 | -                 | -                         | -                          | -                         |
|                                     | Total Other Revenues                      | \$ (4,430)        | \$ 12,080         | \$ 10,000                 | \$ 10,000                  | \$ 10,000                 |
|                                     | Total Revenues                            | \$ 1,636,211      | \$ 2,128,490      | \$ 1,942,600              | \$ 1,300,800               | \$ 2,005,300              |
| <u>Other Sources</u>                |   |                   |                   |                           |                            |                           |
| 39110                               | Transfer from General Fund                | \$ 1,234,835      | \$ 831,000        | \$ 1,400,000              | \$ 2,036,450               | \$ 1,000,000              |
|                                     | Total Other Sources                       | \$ 1,234,835      | \$ 831,000        | \$ 1,400,000              | \$ 2,036,450               | \$ 1,000,000              |
|                                     | Total Revenue and Other Sources           | \$ 2,871,046      | \$ 2,959,490      | \$ 3,342,600              | \$ 3,337,250               | \$ 3,005,300              |

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

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

| Account Number | Account Description                 | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|-------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 44410          | Recreation Administration           |                   |                   |                           |                            |                           |
|                | Personnel                           |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries           | \$ 158,923        | \$ 173,481        | \$ 172,000                | \$ 180,600                 | \$ 195,200                |
| 113            | Salaries-Overtime                   | 198               | 418               | 500                       | 525                        | 550                       |
| 141            | OASI Employers Share                | 11,367            | 17,468            | 14,000                    | 13,856                     | 14,975                    |
| 142            | Employee Health Insurance           | 22,067            | 26,955            | 31,000                    | 31,000                     | 31,000                    |
| 143            | Retirement - ING                    | 1,730             | 1,871             | 2,940                     | 3,113                      | 2,940                     |
| 143.001        | Retirement - TCRS                   | 6,243             | 6,851             | 7,400                     | 10,179                     | 11,471                    |
| 145            | Employee Life Insurance             | 111               | 103               | 125                       | 125                        | 125                       |
| 147            | Unemployment Insurance              | 72                | 96                | 300                       | 300                        | 300                       |
| 148            | Education/Training/Travel/ Lodging  | 582               | 2,604             | 2,800                     | 2,800                      | 3,200                     |
|                | Total Personnel                     | \$ 201,293        | \$ 229,846        | \$ 231,065                | \$ 242,498                 | \$ 259,761                |
|                | Contractual Services                |                   |                   |                           |                            |                           |
| 211            | Postage                             | \$ 252            | \$ -              | \$ 500                    | \$ 500                     | \$ 500                    |
| 221            | Printing, Duplicating and Typing    | 900               | 2,091             | 2,500                     | 2,500                      | 2,500                     |
| 231            | Publication Formal/Legal Notices    | 200               | 1,025             | 1,500                     | 3,000                      | 2,000                     |
| 239            | Dues and Subscription               | 600               | 2,458             | 2,500                     | 2,700                      | 2,700                     |
| 240            | Bank, Credit Card, Fines, & Fees    | 115               | -                 | 2,000                     | 500                        | 500                       |
|                | Total Contractual Services          | \$ 2,067          | \$ 5,574          | \$ 9,000                  | \$ 9,200                   | \$ 8,200                  |
|                | Supplies                            |                   |                   |                           |                            |                           |
| 311            | Office Supplies and Materials       | \$ 913            | \$ 1,109          | \$ 2,000                  | \$ 2,000                   | \$ 2,000                  |
| 319            | Office Stationary and Forms         | -                 | -                 | 500                       | -                          | -                         |
| 326            | Clothing and Uniforms               | -                 | -                 | -                         | -                          | -                         |
|                | Total Supplies                      | \$ 913            | \$ 1,109          | \$ 2,500                  | \$ 2,000                   | \$ 2,000                  |
|                | Fixed Charges                       |                   |                   |                           |                            |                           |
| 533            | Machinery & Equipment               | \$ 1,049          | \$ -              | \$ 4,500                  | \$ 3,342                   | \$ 4,500                  |
|                | Total Fixed Charges                 | \$ 1,049          | \$ -              | \$ 4,500                  | \$ 3,342                   | \$ 4,500                  |
|                | Capital Outlay                      |                   |                   |                           |                            |                           |
| 947            | Office Machinery and Equipment      | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
| 999            | Add to Capital Assets               | -                 | -                 | -                         | -                          | -                         |
|                | Total Capital Outlay                | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
|                | Total Recreation Administration     | \$ 205,322        | \$ 236,530        | \$ 247,065                | \$ 257,040                 | \$ 274,461                |
| 44420          | Recreation Center                   |                   |                   |                           |                            |                           |
|                | Personnel                           |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries           | \$ 221,306        | \$ 247,531        | \$ 270,000                | \$ 287,500                 | \$ 295,000                |
| 113            | Salaries - Overtime                 | 4,194             | 5,968             | 5,000                     | 7,250                      | 5,500                     |
| 121            | Wages - Part-Time                   | 241,558           | 273,751           | 265,000                   | 320,403                    | 352,443                   |
| 141            | OASI Employers Share                | 35,019            | 39,997            | 41,000                    | 47,059                     | 49,950                    |
| 142            | Employee Health Insurance           | 37,335            | 35,003            | 54,600                    | 45,000                     | 45,000                    |
| 143.001        | Retirement - TCRS                   | 11,712            | 11,967            | 15,500                    | 17,272                     | 17,609                    |
| 145            | Employee Life Insurance             | 163               | 178               | 245                       | 245                        | 245                       |
| 146            | Worker's Compensation               | 9,437             | 11,818            | 24,000                    | 15,000                     | 15,000                    |
| 147            | Unemployment Insurance              | 685               | 985               | 1,500                     | 1,500                      | 1,500                     |
| 148            | Education/Training/Travel/ Lodging  | 1,950             | 3,225             | 3,000                     | 3,000                      | 3,500                     |
|                | Total Personnel                     | \$ 563,359        | \$ 630,422        | \$ 679,845                | \$ 744,230                 | \$ 785,748                |
|                | Contractual Services                |                   |                   |                           |                            |                           |
| 216            | Radio and Cable Services            | \$ 1,644          | \$ 1,642          | \$ 1,500                  | \$ 1,500                   | \$ 1,500                  |
| 241            | Electric                            | 260,525           | 262,541           | 310,000                   | 310,000                    | 280,000                   |
| 242            | Water                               | 18,293            | 23,158            | 28,000                    | 28,000                     | 28,000                    |
| 244            | Gas                                 | 81,278            | 94,806            | 80,000                    | 105,000                    | 90,000                    |
| 245            | Telephone                           | 5,344             | 5,486             | 5,000                     | 5,500                      | 5,500                     |
| 255            | Data Processing Support             | 9,347             | 10,559            | 12,000                    | 13,000                     | 14,000                    |
| 258            | Christmas Parade Expense            | 3,501             | 4,070             | 4,100                     | 3,306                      | 4,100                     |
| 261            | Repairs and Maint - Vehicles        | 3,390             | 1,397             | 1,500                     | 2,000                      | 2,000                     |
| 262            | Repairs and Maint - Other Machinery | 41,279            | 46,883            | 40,000                    | 96,000                     | 60,000                    |
| 263            | Repairs and Maint - Office Equip    | 3,059             | 700               | 4,000                     | 4,000                      | 4,000                     |
| 265            | Repairs and Maint - Grounds         | 2,334             | 1,505             | 3,000                     | 70,000                     | 92,000                    |
| 266            | Repairs and Maint - Buildings       | 22,484            | 27,701            | 30,000                    | 200,000                    | 82,000                    |
| 270            | Contracted Recreational Services    | -                 | 2,840             | -                         | 3,160                      | 3,500                     |
|                | Total Contractual Services          | \$ 452,478        | \$ 483,287        | \$ 519,100                | \$ 841,466                 | \$ 666,600                |

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

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

| Account Number | Account Description                      | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
|                | <u>Supplies</u>                          |                   |                   |                           |                            |                           |
| 312            | Small Items of Equipment-Wellness        | \$ 1,440          | \$ 628            | \$ 1,500                  | \$ 1,500                   | \$ 1,500                  |
| 312.003        | Small Items of Equipment-Tools           | -                 | 2,256             | 2,500                     | 2,500                      | 2,500                     |
| 322            | Chemical, Lab and Medical Supplies       | 31,767            | -                 | -                         | -                          | -                         |
| 322.001        | Pool Chemicals                           | -                 | 24,681            | 26,000                    | 26,000                     | 26,000                    |
| 322.002        | Lab Supplies- Co2                        | -                 | 7,472             | 7,500                     | 7,500                      | 7,500                     |
| 322.003        | First Aid Supplies                       | -                 | 779               | 1,500                     | 2,000                      | 2,000                     |
| 323            | Food                                     | 32,616            | 56,201            | 40,000                    | 65,000                     | 65,000                    |
| 323.002        | Program Meals                            | 26                | 1,342             | 2,100                     | 2,100                      | 2,300                     |
| 324            | Household and Janitorial Supplies        | 21,278            | 25,717            | 20,000                    | 19,500                     | 20,000                    |
| 325            | Recreation Supplies/Program Expenses     | 11,449            | 5,383             | 13,000                    | 11,840                     | 13,000                    |
| 326            | Clothing and Uniforms                    | 784               | 1,751             | 3,500                     | 3,500                      | 2,500                     |
| 329.001        | Diabetes Grant B Expense                 | 12,719            | 2,211             | -                         | -                          | -                         |
| 329.002        | Diabetes Grant A Expense                 | 173,681           | 152,196           | -                         | 136,373                    | -                         |
| 329.003        | Diabetes Grant A-Inkind Expense          | -                 | -                 | -                         | -                          | -                         |
| 330            | Community Foundation Grant Expense       | 2,556             | -                 | -                         | -                          | -                         |
| 331            | Gas, Oil, Diesel Fuel and Grease         | 42                | 21                | 2,000                     | 500                        | 500                       |
|                | Total Supplies                           | \$ 288,358        | \$ 280,638        | \$ 119,600                | \$ 278,313                 | \$ 142,800                |
|                | <u>Fixed Charges</u>                     |                   |                   |                           |                            |                           |
| 511            | General Liability                        | 23,798            | 24,621            | 25,000                    | 27,000                     | 27,000                    |
| 512            | IT Hardware Purchase-State Grant         | 23,195            | -                 | -                         | -                          | -                         |
| 533            | Machinery and Equipment - Copier         | 1,329             | 1,859             | 4,500                     | 4,500                      | 4,500                     |
| 533.001        | Machinery and Equipment - Rental         | 476               | 1,677             | 4,000                     | 2,500                      | 2,500                     |
|                | Total Fixed Charges                      | \$ 48,798         | \$ 28,157         | \$ 33,500                 | \$ 34,000                  | \$ 34,000                 |
|                | <u>Capital Outlay</u>                    |                   |                   |                           |                            |                           |
| 948            | Bonnaroo Grant-Movie Screen              | -                 | -                 | -                         | -                          | -                         |
| 949            | NRPA Grant Expense-Digital               | 5,465             | -                 | -                         | 1,091,170                  | -                         |
| 951            | Rec Center Roof                          | -                 | -                 | -                         | 63,000                     | -                         |
| 952            | Weight Room Floor                        | -                 | -                 | -                         | -                          | -                         |
| 960            | Transfer to Debt Service                 | 25,020            | 20,343            | 35,000                    | 35,000                     | 20,052                    |
| 960.002        | Transfer to Debt Service-Leave           | 87,000            | 25,000            | 25,000                    | 25,000                     | 25,000                    |
|                | Total Capital Outlay                     | \$ 117,485        | \$ 45,343         | \$ 60,000                 | \$ 1,214,170               | \$ 45,052                 |
|                | Total Recreation Center                  | \$ 1,470,478      | \$ 1,467,847      | \$ 1,412,045              | \$ 3,112,179               | \$ 1,674,200              |
| 44720          | <u>Park Area</u>                         |                   |                   |                           |                            |                           |
|                | <u>Personnel</u>                         |                   |                   |                           |                            |                           |
| 111            | Regular Employee Salaries                | \$ 140,291        | \$ 128,584        | \$ 130,000                | \$ 107,300                 | \$ 112,000                |
| 113            | Salaries - Overtime                      | 4,226             | 3,211             | 4,000                     | 4,200                      | 4,400                     |
| 121            | Wages - Part-Time                        | 23,428            | 17,684            | 40,000                    | 27,200                     | 25,000                    |
| 141            | OASI Employers Share                     | 12,595            | 11,829            | 14,000                    | 10,486                     | 10,690                    |
| 142            | Employee Health Insurance                | 17,898            | 19,405            | 31,500                    | 31,500                     | 25,000                    |
| 143.001        | Retirement-TCRS                          | 7,522             | 6,949             | 8,000                     | 8,402                      | 6,821                     |
| 145            | Employee Life Insurance                  | 100               | 79                | 125                       | 125                        | 125                       |
| 146            | Worker's Compensation Insurance          | 5,908             | 7,878             | 10,000                    | 10,000                     | 10,000                    |
| 147            | Unemployment Insurance                   | 177               | 159               | 750                       | 750                        | 500                       |
|                | Total Personnel                          | \$ 212,145        | \$ 195,778        | \$ 238,375                | \$ 199,963                 | \$ 194,536                |
|                | <u>Contractual Services</u>              |                   |                   |                           |                            |                           |
| 231            | Publication and Legal Notices            | \$ 1,050          | \$ 210            | \$ 1,000                  | \$ 1,000                   | \$ 1,000                  |
| 241            | Electric                                 | 26,817            | 30,768            | 28,000                    | 30,000                     | 31,250                    |
| 242            | Water                                    | 13,569            | 14,162            | 16,000                    | 16,000                     | 16,000                    |
| 244            | Gas                                      | 2,702             | 3,441             | 4,000                     | 4,000                      | 4,000                     |
| 245            | Telephone                                | 559               | 461               | 1,000                     | 1,000                      | 1,000                     |
| 259            | Other Professional Services - Fireworks  | 11,000            | 11,000            | 17,000                    | 17,000                     | 20,000                    |
| 261            | Repair and Maintenance - Motor Vehicles  | 3,038             | 2,153             | 5,000                     | 5,000                      | 10,000                    |
| 262            | Repair and Maintenance - Other Machinery | 7,536             | 5,480             | 7,000                     | 7,000                      | 7,000                     |
| 265            | Repair and Maintenance - Grounds         | 48,364            | 37,681            | 40,000                    | 43,000                     | 52,000                    |
| 266            | Repair and Maintenance - Buildings       | 18,065            | 12,307            | 17,000                    | 17,000                     | 25,000                    |
| 270            | Contracted Recreational Services         | -                 | -                 | 2,000                     | 2,000                      | 2,000                     |
|                | Total Contractual Services               | \$ 132,700        | \$ 117,663        | \$ 138,000                | \$ 143,000                 | \$ 169,251                |

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

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

| Account Number | Account Description  | 2020-2021 Audited   | 2021-2022 Audited   | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--|---------------------|---------------------|---------------------------|----------------------------|---------------------------|
|                | <b>Supplies</b>  |                     |                     |                           |                            |                           |
| 312.003        | Small Items of Equipment-Tools   | \$ -                | \$ 6,755            | \$ 7,000                  | \$ 6,500                   | \$ 7,000                  |
| 323            | Food - Concessions   | 45,218              | 31,220              | 38,000                    | 38,000                     | 43,000                    |
| 323.001        | Trustee Expenses   | 183                 | 484                 | 2,000                     | 2,000                      | 2,000                     |
| 324            | Household and Janitorial Supplies  | 7,419               | 11,290              | 6,000                     | 6,000                      | 6,000                     |
| 325            | Recreation Supplies/Program Equipment                                      | 14,327              | 4,526               | 10,000                    | 10,000                     | 10,000                    |
| 326            | Recreation Uniforms  | 2,064               | 2,395               | 3,000                     | 3,000                      | 3,000                     |
| 331            | Gas, Oil, Diesel Fuel, and Grease  | 7,878               | 13,189              | 13,500                    | 14,000                     | 14,000                    |
| 333            | Forestry Grant Expense   | -                   | -                   | -                         | -                          | -                         |
| 334            | Tires, Tubes, ETC.   | -                   | 695                 | 1,000                     | 2,500                      | 2,500                     |
|                | <b>Total Supplies</b>  | <b>\$ 77,089</b>    | <b>\$ 70,554</b>    | <b>\$ 80,500</b>          | <b>\$ 82,000</b>           | <b>\$ 87,500</b>          |
|                | <b>Fixed Charges</b>   |                     |                     |                           |                            |                           |
| 511            | General Liability  | 7,933               | 8,838               | 9,000                     | 9,000                      | 9,000                     |
| 533            | Machinery and Equipment -Rental  | 4,766               | 2,674               | 3,500                     | 3,500                      | 3,500                     |
|                | <b>Total Fixed Charges</b>   | <b>\$ 12,699</b>    | <b>\$ 11,512</b>    | <b>\$ 12,500</b>          | <b>\$ 12,500</b>           | <b>\$ 12,500</b>          |
|                | <b>Capital Outlay</b>  |                     |                     |                           |                            |                           |
| 955            | Arts Bldg Comm Grant Expense   | -                   | -                   | -                         | -                          | -                         |
| 956            | Arts Grant-Creative Place  | -                   | -                   | -                         | -                          | -                         |
| 957            | Built Environment Grant  | -                   | -                   | -                         | -                          | -                         |
| 965            | Repair & Maint - Grounds   | -                   | -                   | -                         | -                          | -                         |
| 966            | Repair & Maint - Building  | 70                  | -                   | -                         | -                          | -                         |
| 967            | Lease Interest Expense   | -                   | -                   | -                         | -                          | -                         |
| 999.003        | LPRF Soccer Grant-Parking Lot  | 94,415              | -                   | -                         | -                          | -                         |
| 999.004        | Soccer Complex Electrical Project  | -                   | -                   | -                         | -                          | -                         |
| 999.005        | Commit to Health Grant   | -                   | -                   | -                         | -                          | -                         |
| 999.006        | Dog Park Grant   | -                   | -                   | -                         | -                          | -                         |
| 999.007        | TAP Greenway Extension   | 16,579              | 8,500               | -                         | 4,440                      | -                         |
| 999.008        | TDOH Basketball Court Grant  | -                   | 66,054              | -                         | 37,000                     | -                         |
| 999.009        | TDEC/LPRF Ballfield Light Grant  | -                   | -                   | 1,500,000                 | 655                        | 1,499,345                 |
|                | <b>Total Capital Outlay</b>  | <b>\$ 111,064</b>   | <b>\$ 74,554</b>    | <b>\$ 1,500,000</b>       | <b>\$ 42,095</b>           | <b>\$ 1,499,345</b>       |
|                | <b>Total Park Area</b>   | <b>\$ 545,697</b>   | <b>\$ 470,062</b>   | <b>\$ 1,969,375</b>       | <b>\$ 479,558</b>          | <b>\$ 1,963,131</b>       |
|                | <b>Total Expenditures</b>  | <b>\$ 2,221,497</b> | <b>\$ 2,174,439</b> | <b>\$ 3,628,485</b>       | <b>\$ 3,848,776</b>        | <b>\$ 3,911,791</b>       |
|                | <b>Transfer to Other Funds</b>   |                     |                     |                           |                            |                           |
| 960            | Transfer to Debt Service - Land Purchase                                   | -                   | -                   | -                         | -                          | -                         |
| 960.001        | Transfer to Debt Service-Equipment Lease                                   | -                   | -                   | -                         | -                          | -                         |
| 960.002        | Transfer to Debt Service-Leave   | -                   | -                   | -                         | -                          | -                         |
|                | <b>Total Transfers</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>               |
|                | <b>Total Expenditures and Other Sources</b>                                | <b>\$ 2,221,497</b> | <b>\$ 2,174,439</b> | <b>\$ 3,628,485</b>       | <b>\$ 3,848,776</b>        | <b>\$ 3,911,791</b>       |
|                | <b>Revenues and Other Sources Over (Under) Expenditures and Other Uses</b> | <b>\$ 649,549</b>   | <b>\$ 785,052</b>   | <b>\$ (285,885)</b>       | <b>\$ (511,526)</b>        | <b>\$ (906,491)</b>       |
|                | <b>Estimated Beginning Fund Balance July 1</b>                             | <b>\$ (234,835)</b> | <b>\$ 414,714</b>   | <b>\$ 1,199,766</b>       | <b>\$ 1,199,766</b>        | <b>\$ 917,030</b>         |
|                | <b>Estimated Ending Fund Balance June 30</b>                               | <b>\$ 414,714</b>   | <b>\$ 1,199,766</b> | <b>\$ 913,881</b>         | <b>\$ 688,239</b>          | <b>\$ 10,538</b>          |

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

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

| Account Number                          | Account Description                      | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|---|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Revenues</u>                         |  |                   |                   |                           |                            |                           |
| <u>Fines, Forfeitures and Penalties</u> |  |                   |                   |                           |                            |                           |
| 35110                                   | City Court Fines and Costs               | \$ 23,250         | \$ 21,725         | \$ 50,000                 | \$ 50,000                  | \$ 21,000                 |
|   | Total Fines, Forfeitures and Penalties   | \$ 23,250         | \$ 21,725         | \$ 50,000                 | \$ 50,000                  | \$ 21,000                 |
| <u>Other Revenues</u>                   |  |                   |                   |                           |                            |                           |
| 36332                                   | Sale of Equipment - Drug Fund            | \$ 6,665          | \$ 111,800        | \$ 20,000                 | \$ 20,000                  | \$ 20,000                 |
| 36340                                   | Confiscations                            | 22,354            | 11,099            | 40,000                    | 40,000                     | 40,000                    |
| 36350                                   | Insurance Recovery                       | -                 | 10,767            | -                         | -                          | -                         |
| 36362                                   | Sale of Vehicles                         | 27,899            | -                 | 20,000                    | 20,000                     | 20,000                    |
| 36715                                   | Contribution and Donations               | 15,000            | -                 | 5,000                     | 5,000                      | 5,000                     |
| 36735                                   | Contribution and Donations - Individuals | 65                | -                 | 15,000                    | 15,000                     | -                         |
| 36940                                   | Sale of Seized Vehicle Fees              | 6,317             | -                 | 5,000                     | 5,000                      | 5,000                     |
| 36941                                   | Sale of Vehicles - Confiscations         | 8,116             | 8,700             | 15,000                    | 15,000                     | 15,000                    |
| 36942                                   | Sale of Other Contriband                 | -                 | -                 | 10,000                    | 10,000                     | -                         |
|   | Total Other Revenues                     | \$ 86,416         | \$ 142,366        | \$ 130,000                | \$ 130,000                 | \$ 105,000                |
|   | Total Revenues                           | \$ 109,666        | \$ 164,090        | \$ 180,000                | \$ 180,000                 | \$ 126,000                |
| <u>Expenditures</u>                     |  |                   |                   |                           |                            |                           |
| <u>Drug Investigation and Control</u>   |  |                   |                   |                           |                            |                           |
| <u>Personnel</u>                        |  |                   |                   |                           |                            |                           |
| 42129                                   | Salaries-Overtime                        | \$ 1,776          | \$ 60             | \$ 2,000                  | \$ 2,000                   | \$ 2,000                  |
| 113                                     | OASI Employers Share                     | 129               | 5                 | 100                       | 100                        | 153                       |
| 142                                     | Employee Health Insurance                | 292               | 7                 | 100                       | 100                        | 100                       |
| 143                                     | Retirement - ING                         | -                 | -                 | -                         | -                          | -                         |
| 143.001                                 | Retirement - TCRS                        | 93                | 3                 | 100                       | 100                        | 117                       |
| 145                                     | Employee Life Insurance                  | 1                 | 0                 | 25                        | 25                         | 25                        |
| 148                                     | Education/Training                       | 17,679            | 4,166             | 10,000                    | 10,000                     | 10,000                    |
|   | Total Personnel                          | \$ 19,970         | \$ 4,241          | \$ 12,325                 | \$ 12,325                  | \$ 12,395                 |
| <u>Contractual Services</u>             |  |                   |                   |                           |                            |                           |
| 213                                     | Automobile Licenses & Titles             | \$ 62             | \$ -              | \$ 200                    | \$ 200                     | \$ 200                    |
| 241                                     | Gov.Deals Expense                        | 3,418             | 8,407             | 3,000                     | 3,000                      | 8,000                     |
| 255                                     | Data Processing Support                  | 16,492            | 2,984             | 7,000                     | 7,000                      | 7,000                     |
| 261                                     | Repair & Maint - Vehicle                 | 218               | -                 | 1,000                     | 1,000                      | 1,000                     |
| 269                                     | Other Repair and Maintenance Services    | -                 | -                 | -                         | -                          | -                         |
| 299                                     | Misc. Contractual Services               | 1,785             | 250               | 3,000                     | 3,000                      | 3,000                     |
|   | Total Contractual Services               | \$ 21,975         | \$ 11,641         | \$ 14,200                 | \$ 14,200                  | \$ 19,200                 |
| <u>Supplies</u>                         |  |                   |                   |                           |                            |                           |
| 312                                     | Small Items of Equipment                 | \$ -              | \$ 13,111         | \$ 9,000                  | \$ 9,000                   | \$ 9,000                  |
| 326                                     | Clothing and Uniforms                    | 743               | -                 | 2,500                     | 2,500                      | 2,500                     |
| 329                                     | Other Operating Supplies                 | 16,700            | 8,979             | 50,000                    | 50,000                     | 20,000                    |
| 331                                     | Gas, Oil, Diesel Fuel                    | -                 | -                 | 1,000                     | 1,000                      | 1,000                     |
| 332                                     | Dog Equipment and Supplies               | 2,677             | 3,012             | 6,000                     | 6,000                      | 7,000                     |
| 333                                     | Other Equipment Parts                    | 9,996             | -                 | 2,500                     | 2,500                      | 2,500                     |
|   | Total Supplies                           | \$ 30,116         | \$ 25,102         | \$ 71,000                 | \$ 71,000                  | \$ 42,000                 |
| <u>Capital Outlay</u>                   |  |                   |                   |                           |                            |                           |
| 942                                     | General Purpose Machinery and Equipment  | \$ -              | \$ -              | \$ 1,000                  | \$ 1,000                   | \$ 133,000                |
| 943                                     | Drug Vehicle                             | 87,293            | 178,303           | 120,000                   | 120,000                    | -                         |
|   | Total Capital Outlay                     | \$ 87,293         | \$ 178,303        | \$ 121,000                | \$ 121,000                 | \$ 133,000                |
|   | Total Expenditures                       | \$ 159,354        | \$ 219,288        | \$ 218,525                | \$ 218,525                 | \$ 206,595                |
| Revenue and Other Sources Over (Under)  |  |                   |                   |                           |                            |                           |
|   | Expenditures and Other Uses              | \$ (49,688)       | \$ (55,197)       | \$ (38,525)               | \$ (38,525)                | \$ (80,595)               |
|   | Estimated Beginning fund Balance July 1  | \$ 538,118        | \$ 488,430        | \$ 433,233                | \$ 433,233                 | \$ 335,400                |
|   | Estimated Ending Fund Balance June 30    | \$ 488,430        | \$ 433,233        | \$ 394,708                | \$ 394,708                 | \$ 254,805                |

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

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

| Account Number              | Account Description                            | 2020-2021  |        | 2021-2022 |        | 2022-2023       |    | 2022-2023        |    | 23-24           |    |         |
|-----------------------------|--|------------|--------|-----------|--------|-----------------|----|------------------|----|-----------------|----|---------|
|                             |  | Audited    |        | Audited   |        | Original Budget |    | Estimated Budget |    | Proposed Budget |    |         |
| <u>Revenues</u>             |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| <u>Local Taxes</u>          |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 31920                       | Room Occupancy Tax                             | \$ 99,773  | \$     | 134,805   | \$     | 80,000          | \$ | 80,000           | \$ | 80,000          | \$ | 131,000 |
|                             | Total Local Taxes                              | \$ 99,773  | \$     | 134,805   | \$     | 80,000          | \$ | 80,000           | \$ | 80,000          | \$ | 131,000 |
| <u>Grant Revenue</u>        |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 31947                       | Partnership Marketing Program Proceeds         | \$ 2,980   | \$     | 3,400     | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
| 31948                       | Tourism COOP Grant Revenue                     | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 31949                       | CARES ACT Grant Revenue                        | 36,728     | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 36999                       | Miscellaneous Revenue                          | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 37000                       | Grant Revenue-State of Tennessee               | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 37001                       | Transfer from General Fund                     | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
|                             |  | \$ 39,708  | \$     | 3,400     | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
|                             | <b>Total Revenues</b>                          | \$ 139,481 | \$     | 138,205   | \$     | 80,000          | \$ | 80,000           | \$ | 80,000          | \$ | 131,000 |
| <u>Expenditures</u>         |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| <u>Personnel</u>            |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 47210                       | Personnel                                      | \$ -       | \$     | -         | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
| 111                         | Salaries                                       | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 141                         | OASI Employers Share                           | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 147                         | Unemployment Insurance                         | -          | -      | -         | -      | -               | -  | -                | -  | -               | -  | -       |
| 148                         | Travel   | 30         | 700    | 4,000     | 2,081  | 5,000           |    |                  |    |                 |    | 5,000   |
|                             | Total Personnel                                | \$ 30      | \$     | 700       | \$     | 4,000           | \$ | 2,081            | \$ | 2,081           | \$ | 5,000   |
| <u>Contractual Services</u> |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 236                         | Public Relations                               | \$ -       | \$     | -         | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
| 236.002                     | Local Activity Support                         | 26,446     | 11,900 | 34,500    | 30,500 | 22,450          |    |                  |    |                 |    | 22,450  |
| 236.004                     | Tourism Promo - Brochures, Flyer, Ads          | 70,391     | 52,241 | 57,500    | 55,500 | 22,450          |    |                  |    |                 |    | 22,450  |
| 236.005                     | Manchester Chamber - Tourism Prom              | -          | -      | -         | -      | 27,000          |    |                  |    |                 |    | 27,000  |
| 239                         | South Central TN Tourism Dues                  | -          | -      | -         | -      | 3,000           |    |                  |    |                 |    | 3,000   |
| 240                         | Hotel/Motel Tax Audit Expense                  | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
| 247                         | Christmas Lighting and Banners                 | -          | 245    | 3,000     | 11,819 | 30,000          |    |                  |    |                 |    | 30,000  |
|                             | Total Contractual Services                     | \$ 96,837  | \$     | 64,386    | \$     | 95,000          | \$ | 97,819           | \$ | 97,819          | \$ | 104,900 |
| <u>Supplies</u>             |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 329                         | Other Operating Supplies                       | \$ 208     | \$     | 614       | \$     | 1,000           | \$ | 100              | \$ | 100             | \$ | 100     |
| 329.001                     | Signs and Sign Maintenance                     | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
| 329.002                     | Landscaping, General Prom & Other              | 1,091      | 1,802  | -         | -      | -               |    |                  |    |                 |    | -       |
| 329.003                     | Christmas Parade Supplies                      | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
| 329.004                     | CARES ACT Expenses                             | 36,290     | -      | -         | -      | -               |    |                  |    |                 |    | -       |
|                             | Total Supplies                                 | \$ 37,589  | \$     | 2,416     | \$     | 1,000           | \$ | 100              | \$ | 100             | \$ | 100     |
| <u>Capital Outlay</u>       |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 939                         | Downtown Renovation Project                    | \$ -       | \$     | -         | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
| 945                         | Transfer to Recreation Center                  | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
|                             | Transfer to Capital Equipment-Recreation       | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
| 947                         | Partnership Marketing Program Grant            | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
|                             | Total Capital Outlay                           | \$ -       | \$     | -         | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
|                             | <b>Total Expenditures</b>                      | \$ 134,456 | \$     | 67,502    | \$     | 100,000         | \$ | 100,000          | \$ | 100,000         | \$ | 110,000 |
| <u>Transfers</u>            |  |            |        |           |        |                 |    |                  |    |                 |    |         |
| 50000.002                   | Transfer to General Fund                       | \$ -       | \$     | -         | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
| 50000.004                   | Transfer to TDOT Greenway Grant                | -          | -      | -         | -      | -               |    |                  |    |                 |    | -       |
|                             | Total Transfers                                | \$ -       | \$     | -         | \$     | -               | \$ | -                | \$ | -               | \$ | -       |
|                             | <b>Total Expenditures and Other Sources</b>    | \$ 134,456 | \$     | 67,502    | \$     | 100,000         | \$ | 100,000          | \$ | 100,000         | \$ | 110,000 |
|                             | <b>Revenues over (Under) Expenditures</b>      | \$ 5,025   | \$     | 70,703    | \$     | (20,000)        | \$ | (20,000)         | \$ | (20,000)        | \$ | 21,000  |
|                             | <b>Estimated Beginning Fund Balance July 1</b> | \$ 292,054 | \$     | 297,079   | \$     | 367,782         | \$ | 367,782          | \$ | 367,782         | \$ | 416,718 |
|                             | <b>Estimated Ending Fund Balance June 30</b>   | \$ 297,079 | \$     | 367,782   | \$     | 347,782         | \$ | 347,782          | \$ | 347,782         | \$ | 437,718 |

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

Schedule D-5

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

| Account Number      | Account Description                            | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|---------------------|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <b>Revenues</b>     |  |                   |                   |                           |                            |                           |
| 36332               | Sale of Equipment-Street                       | \$ -              | 4,354             | -                         | -                          | \$ -                      |
| 36333               | Sale of Equipment-Sanitation                   | -                 | -                 | -                         | -                          | -                         |
| 36334               | Sale of Equipment-Codes                        | -                 | -                 | -                         | -                          | -                         |
| 36335               | Sale of Equipment-Recreation                   | -                 | 3,696             | -                         | -                          | -                         |
| 36350               | Insurance Recoveries                           | 202               | -                 | -                         | -                          | -                         |
| 36351               | Donation from Tourism for Recreation           | -                 | -                 | -                         | -                          | -                         |
| 36360               | Sale of Vehicles-Street                        | -                 | -                 | -                         | -                          | -                         |
| 36362               | Sale of Vehicles-Sanitation                    | -                 | -                 | -                         | -                          | -                         |
| 36364               | Sale of Vehicles-Police                        | -                 | -                 | -                         | -                          | -                         |
| 36365               | Sale of Vehicles-Codes                         | -                 | -                 | -                         | -                          | -                         |
| 36961               | Transfer from General Fund                     | -                 | 871,215           | 483,900                   | 603,886                    | 2,322,00                  |
| 36965               | Transfer from Sanitation                       | -                 | -                 | -                         | -                          | 125,00                    |
|                     | <b>Total Revenues</b>                          | \$ 202            | \$ 879,265        | \$ 483,900                | \$ 603,886                 | \$ 2,447,00               |
| <b>Expenditures</b> |  |                   |                   |                           |                            |                           |
| 41310-943           | Vehicles-Administration                        | \$ -              | -                 | -                         | -                          | -                         |
| 41510-943           | Vehicles-Finance                               | -                 | -                 | -                         | -                          | -                         |
| 41600-943           | Vehicles-Information Systems                   | -                 | -                 | -                         | -                          | -                         |
| 41700-942           | Equipment-Health and Codes                     | -                 | -                 | -                         | -                          | -                         |
| 41700-943           | Vehicles- Health and Codes                     | -                 | -                 | -                         | -                          | -                         |
| 41800-921           | Building Improvement/Renovations               | -                 | -                 | -                         | -                          | 50,00                     |
| 41800-949           | Other Machinery and Equipment                  | -                 | -                 | -                         | 20,157                     | -                         |
| 42100-943           | Vehicles-Police                                | -                 | -                 | -                         | 119,986                    | 200,00                    |
| 100-949             | Other Machinery and Equipment                  | -                 | 311,200           | -                         | -                          | 90,00                     |
| 42200-921           | Building Improvement/Renovations-Fire          | 12,200            | -                 | -                         | -                          | -                         |
| 42200-943           | Vehicles-Fire                                  | -                 | -                 | -                         | 27,000                     | -                         |
| 42200-949           | Other Machinery and Equipment-Fire             | -                 | 212,807           | -                         | 27,810                     | 160,00                    |
| 43100-943           | Vehicles-Street                                | -                 | 8,500             | 250,000                   | 250,000                    | -                         |
| 43100-949           | Other Machinery and Equipment                  | -                 | 204,361           | 125,000                   | 125,000                    | 125,00                    |
| 43100-960           | Capital Repairs-Street Lights                  | 6,934             | 6,361             | 100,000                   | 100,000                    | 100,00                    |
| 43200-943           | Vehicles-Sanitation                            | -                 | -                 | -                         | -                          | 125,00                    |
| 43200-949           | Other Machinery and Equipment-Sanitation       | -                 | -                 | -                         | -                          | -                         |
| 44420-921           | Building Improvement/Renovation-Rec Center     | 9,925             | 6,075             | 8,900                     | 20,474                     | 550,00                    |
| 44420-943           | Vehicles-Recreation                            | -                 | -                 | -                         | -                          | -                         |
| 44420-949           | Other Machinery and Equipment-Rec Center       | 9,720             | 46,024            | -                         | 8,819                      | -                         |
| 44720-921           | Building Improvements-Parks                    | -                 | 12,501            | -                         | 16,311                     | -                         |
| 44720-943           | Vehicles-Parks                                 | -                 | -                 | -                         | -                          | -                         |
| 44720-949           | Other Machinery and Equipment-Parks            | -                 | 529               | -                         | -                          | 47,00                     |
|                     | <b>Total Expenditures</b>                      | \$ 38,779         | \$ 808,359        | \$ 483,900                | \$ 715,557                 | \$ 1,447,00               |
|                     | <b>Revenues over (Under) Expenditures</b>      | \$ (38,577)       | \$ 70,906         | \$ -                      | \$ (111,671)               | \$ 1,000,00               |
|                     | <b>Estimated Beginning Fund Balance July 1</b> | \$ 282,843        | \$ 244,266        | \$ 315,172                | \$ 315,172                 | \$ 292,19                 |
|                     | <b>Estimated Ending Fund Balance June 30</b>   | \$ 244,266        | \$ 315,172        | \$ 315,172                | \$ 203,501                 | \$ 1,292,19               |

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

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

| Account Number                      | Account Description                     | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Approved Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|-------------------------------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Revenues and Other Sources</u>   |   |                   |                   |                           |                            |                           |
| <u>Charges for Current Services</u> |   |                   |                   |                           |                            |                           |
| <u>Other Revenues</u>               |   |                   |                   |                           |                            |                           |
| 36101                               | Interest Earnings                       | \$ 16,138         | \$ 17,367         | \$ 20,000                 | \$ 20,000                  | \$ 20,000                 |
| 36220                               | Lease of Property                       | 23,932            | -                 | 23,500                    | 23,500                     | 23,500                    |
|                                     | Total Other Revenues                    | \$ 40,070         | \$ 17,367         | \$ 43,500                 | \$ 43,500                  | \$ 43,500                 |
|                                     | Total Revenues                          | \$ 40,070         | \$ 17,367         | \$ 43,500                 | \$ 43,500                  | \$ 43,500                 |
| <u>Other Sources</u>                |   |                   |                   |                           |                            |                           |
| 36961                               | Transfer from General Fund              | \$ 1,433,424      | \$ 1,388,200      | \$ 1,397,550              | \$ 1,397,550               | \$ -                      |
| 36962                               | Transfer from General Fund-Leave        | 125,500           | 300,000           | 300,000                   | 300,000                    | 200,000                   |
| 36963                               | Transfer from Recreation Fund-Leave     | 87,000            | 25,000            | 25,000                    | 25,000                     | 20,000                    |
| 36965                               | Transfer from Sanitation                | -                 | -                 | -                         | -                          | -                         |
| 36968                               | Transfer from Recreation                | 25,020            | 20,343            | 35,000                    | 35,000                     | 20,052                    |
|                                     | Total Other Sources                     | \$ 1,670,944      | \$ 1,733,543      | \$ 1,757,550              | \$ 1,757,550               | \$ 240,052                |
|                                     | Total Revenue and Other Sources         | \$ 1,711,014      | \$ 1,750,910      | \$ 1,801,050              | \$ 1,801,050               | \$ 283,552                |
| <u>Expenditures</u>                 |   |                   |                   |                           |                            |                           |
| <u>Debt Service</u>                 |   |                   |                   |                           |                            |                           |
| 49000                               | Principal on Bonds                      | \$ 800,500        | \$ 855,000        | \$ 890,000                | \$ 890,000                 | \$ 920,000                |
| 610                                 | Interest on Bonds                       | 467,652           | 533,200           | 507,550                   | 507,550                    | 480,850                   |
| 640                                 | Rec Center Lease                        | 25,020            | 20,343            | 35,000                    | 35,000                     | 20,052                    |
| 660                                 | Other Debt Service-Principal            | 200,000           | -                 | -                         | -                          | -                         |
| 690                                 | Other Debt Service-Interest             | 4,000             | -                 | -                         | -                          | -                         |
| 691                                 | Accumulated Leave Payout-City           | 69,639            | 136,996           | 300,000                   | 300,000                    | 200,000                   |
| 691.006                             | Accumulated Leave Payout-Recreation     | 10,981            | 75,974            | 25,000                    | 25,000                     | 20,000                    |
| 691.007                             |   |                   |                   |                           |                            |                           |
|                                     | Total General Government Debt Service   | \$ 1,577,792      | \$ 1,621,514      | \$ 1,757,550              | \$ 1,757,550               | \$ 1,640,902              |
| <u>Expenditures</u>                 |   |                   |                   |                           |                            |                           |
| 692                                 | Bank Service Charges                    | 1,578             | 2,000             | 2,500                     | 2,500                      | 2,500                     |
|                                     | Total Service Charges                   | \$ 1,578          | \$ 2,000          | \$ 2,500                  | \$ 2,500                   | \$ 2,500                  |
|                                     | Total Expenditures                      | \$ 1,579,370      | \$ 1,623,514      | \$ 1,760,050              | \$ 1,760,050               | \$ 1,643,402              |
|                                     | Revenues and Other Sources Over (Under) | \$ 131,644        | \$ 127,397        | \$ 41,000                 | \$ 41,000                  | \$ (1,359,850)            |
|                                     | Estimated Ending Fund Balance July 1    | 2,630,715         | 2,762,359         | 2,889,756                 | 2,930,756                  | 3,057,235                 |
|                                     | Estimated Ending Fund Balance June 30   | \$ 2,762,359      | \$ 2,889,756      | \$ 2,930,756              | \$ 2,971,756               | \$ 1,697,385              |

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

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

| Account Number | Account Description                 | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|-------------------------------------|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
|                | <u>Revenues</u>                     |                   |                   |                           |                            |                             |                           |
|                | <u>Intergovernmental</u>            |                   |                   |                           |                            |                             |                           |
| 33432          | ARP Funds Revenue                   |                   |                   |                           |                            | \$ -                        | \$ 1,637,562              |
| 33433          | TDECARP Funds Revenue               |                   |                   |                           |                            |                             | 1,647,811                 |
| 33499          | State CARES ACT- COVID19 Reimb      | 45,775.00         |                   |                           |                            |                             |                           |
| 33700          | Coffee County Industrial Park       | 17,400            | 17,400            | 17,400                    | 17,400                     | 17,400                      | 34,800                    |
|                | Total Intergovernmental             | \$ 63,175         | \$ 17,400         | \$ 17,400                 | \$ 17,400                  | \$ 1,654,962                | \$ 1,682,611              |
|                | <u>Charges for Current Services</u> |                   |                   |                           |                            |                             |                           |
| 34461          | Billing and Admin Fees/Sanitation   |                   |                   |                           |                            |                             |                           |
|                | Total Charges for Current Services  | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|                | <u>Other Revenues</u>               |                   |                   |                           |                            |                             |                           |
| 36101          | Interest Earnings                   | \$ 13,481         | \$ 12,551         | \$ 33,000                 | \$ 33,000                  | \$ 14,234                   | \$ 33,000                 |
| 36330          | Sale of Equipment/Vehicles          |                   |                   | 3,000                     | 3,000                      | 67,589                      |                           |
| 36350          | Insurance Recoveries                |                   |                   |                           |                            | 23,807                      |                           |
| 36530          | Loss on Disposal of Fixed Assets    |                   |                   |                           |                            |                             |                           |
| 36950          | Bad Debts Collections               |                   | 163               | 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               | 15,972            |                   | 16,500                    | 16,500                     | 15,972                      | 16,500                    |
| 36980          | Other Revenues                      |                   |                   |                           |                            | 1,367                       |                           |
| 36981          | Bond Premiums                       |                   |                   |                           |                            |                             |                           |
| 36988          | Contributed Assets                  |                   |                   |                           |                            |                             |                           |
| 36999          | Donated Infrastructure              | 632,200           |                   | 100,000                   | 100,000                    |                             | 100,000                   |
|                | Total Other Revenues                | \$ 661,653        | \$ 12,714         | \$ 153,500                | \$ 153,500                 | \$ 122,969                  | \$ 150,500                |
|                | <u>Water &amp; Sewer Revenue</u>    |                   |                   |                           |                            |                             |                           |
| 111            | Inside Res/Metered Water Sales      | \$ 991,776        | \$ 924,761        | \$ 910,000                | \$ 910,000                 | \$ 940,620                  | \$ 1,078,114              |
| 112            | Inside Comm/Metered Water Sales     | 513,917           | 549,962           | 587,600                   | 587,600                    | 586,340                     | 678,300                   |
| 37113          | Inside Ind/Metered Water Sales      | 193,503           | 198,552           | 208,000                   | 208,000                    | 206,767                     | 242,760                   |
| 37114          | Outside Res/Metered Water Sales     | 856,298           | 864,440           | 899,600                   | 899,600                    | 918,772                     | 1,064,450                 |
| 37115          | Outside Comm/Metered Water Sales    | 140,554           | 135,616           | 156,000                   | 156,000                    | 145,816                     | 172,550                   |
| 37116          | Outside Ind/Metered Water Sales     | 390,248           | 441,711           | 447,200                   | 447,200                    | 473,747                     | 532,160                   |
| 37117          | Unbilled Water                      |                   |                   | 800                       | 800                        |                             | 800                       |
| 37119          | Other Metered Water Sales           |                   | 10                |                           |                            |                             |                           |
| 37121          | Ready To Serve                      | 3,417             | 1,577             | 2,500                     | 2,500                      | 473                         | 2,500                     |
| 37131          | Sprinkler Syst/Fire Protection      | 62,429            | 65,009            | 65,000                    | 65,000                     | 64,318                      | 65,000                    |
| 37141          | Sales to Hillsville                 | 488,467           | 556,867           | 590,000                   | 590,000                    | 546,716                     | 639,000                   |
| 37191          | Forfeited Discounts/Penalties       | 114,731           | 102,098           | 122,000                   | 122,000                    | 94,983                      | 98,000                    |
| 37193          | Water Service Calls                 | 57,343            | 61,360            | 60,000                    | 60,000                     | 63,768                      | 60,000                    |
| 37196          | Water Tap Fees                      | 123,880           | 126,538           | 100,000                   | 100,000                    | 156,862                     | 130,000                   |
| 37199          | Miscellaneous-Water                 | 63,531            | 56,942            | 32,000                    | 32,000                     | 62,095                      | 50,000                    |
| 37211          | Sewer Chg/Inside Residential        | 1,055,337         | 1,069,853         | 1,092,000                 | 1,092,000                  | 1,131,366                   | 1,299,480                 |
| 37212          | Sewer Chg/Inside Commercial         | 605,642           | 652,755           | 676,000                   | 676,000                    | 715,010                     | 804,440                   |
| 37213          | Sewer Chg/Inside Industrial         | 273,097           | 274,032           | 291,200                   | 291,200                    | 241,392                     | 291,780                   |
| 37214          | Sewer Chg/Outside Residential       | 5,922             | 4,341             | 6,250                     | 6,250                      | 4,285                       | 6,250                     |
| 37215          | Sewer Chg/Outside Commercial        | 83,661            | 85,504            | 106,600                   | 106,600                    | 90,768                      | 110,000                   |
| 37216          | Sewer Chg/Outside Industrial        | 380,976           | 423,552           | 504,400                   | 504,400                    | 415,271                     | 500,000                   |
| 37241          | Hillsville Sewer-Unbilled           | 14,348            | 30,958            | 15,600                    | 15,600                     | 70,037                      | 60,000                    |
| 37295          | Pretreatment Fees                   | 60,653            | 62,770            | 57,000                    | 57,000                     | 59,388                      | 57,000                    |
| 37296          | Sewer Tap Fees                      | 44,250            | 28,000            | 25,000                    | 25,000                     | 19,500                      | 15,000                    |
| 37297          | Single Family Capacity              |                   |                   |                           |                            |                             | 5,000                     |
| 37298          | Hotel/Motel Capacity                |                   |                   |                           |                            |                             | 25,000                    |
| 37299          | Commercial/Industrial Capacity      |                   |                   |                           |                            |                             |                           |
|                | Total Other Revenues                | \$ 6,523,980      | \$ 6,717,208      | \$ 6,954,750              | \$ 6,954,750               | \$ 7,008,294                | \$ 7,997,630              |
|                | Total Revenues                      | \$ 7,248,808      | \$ 6,747,322      | \$ 7,125,650              | \$ 7,125,650               | \$ 8,786,225                | \$ 9,830,750              |
|                | <u>Expenses</u>                     |                   |                   |                           |                            |                             |                           |
|                | <u>Purification</u>                 |                   |                   |                           |                            |                             |                           |
| 52113          | Contractual Services                |                   |                   |                           |                            |                             |                           |
| 241            | Electric                            | \$ 62,737         | \$ 79,597         | \$ 65,000                 | \$ 65,000                  | \$ 61,652                   | \$ 65,000                 |
| 245            | Telephone and Telegraph             | 25,458            | 19,079            | 25,000                    | 25,000                     | 420                         | 50                        |
|                | Total Contractual Services          | \$ 88,195         | \$ 98,676         | \$ 90,000                 | \$ 90,000                  | \$ 62,072                   | \$ 65,500                 |

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

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

| Account Number              | Account Description                    | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|-----------------------------|--|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| <u>Supplies</u>             |  |                   |                   |                           |                            |                             |                           |
| 303                         | Water Purchased for Resale             | \$ 1,106,764      | \$ 1,336,707      | \$ 1,360,000              | \$ 1,360,000               | \$ 1,397,606                | \$ 1,680,000              |
|                             | Total Supplies                         | \$ 1,106,764      | \$ 1,336,707      | \$ 1,360,000              | \$ 1,360,000               | \$ 1,397,606                | \$ 1,680,000              |
| <u>Fixed Charges</u>        |  |                   |                   |                           |                            |                             |                           |
| 541                         | Provision for Depreciation             | \$ 496,902        | \$ 760,905        | \$ 480,000                | \$ 800,000                 | \$ 800,000                  | \$ 800,000                |
|                             | Total Fixed Charges                    | \$ 496,902        | \$ 760,905        | \$ 480,000                | \$ 800,000                 | \$ 800,000                  | \$ 800,000                |
|                             | Total Purification                     | \$ 1,691,861      | \$ 2,196,287      | \$ 1,930,000              | \$ 2,250,000               | \$ 2,259,677                | \$ 2,545,500              |
| <u>Shop and Maintenance</u> |  |                   |                   |                           |                            |                             |                           |
| <u>Personnel</u>            |  |                   |                   |                           |                            |                             |                           |
| 52115                       | Regular Employee Salaries              | \$ 972,621        | \$ 1,026,385      | \$ 1,075,000              | \$ 1,200,000               | \$ 1,199,211                | \$ 1,182,500              |
| 111                         | Salaries - Overtime                    | 91,403            | 119,976           | 100,000                   | 110,000                    | 111,445                     | 110,000                   |
| 113                         | Accrued Benefits                       | (31,809)          | 24,661            | 30,000                    | 31,500                     | 34,650                      | 30,000                    |
| 130                         | OASI Employers Share                   | 76,975            | 82,926            | 93,500                    | 102,625                    | 102,916                     | 101,117                   |
| 141                         | Employee Health Insurance              | 188,288           | 205,063           | 220,000                   | 220,000                    | 214,646                     | 220,000                   |
| 142                         | Retirement - ING                       | 15,602            | 15,712            | 20,000                    | 21,205                     | 9,758                       | 20,000                    |
| 143                         | Retirement - TCRS                      | 41,375            | 45,903            | 53,700                    | 75,392                     | 75,606                      | 77,400                    |
| 143.001                     | Employee Life Insurance                | 668               | 647               | 1,000                     | 1,000                      | 746                         | 1,000                     |
| 145                         | Worker's Compensation                  | 19,760            | 12,269            | 45,000                    | 45,000                     | 12,518                      | 45,000                    |
| 146                         | Unemployment Insurance                 | 595               | 592               | 1,000                     | 1,000                      | 647                         | 1,000                     |
| 147                         | Education/Training/Travel/ Lodging     | 3,813             | 6,625             | 6,500                     | 8,000                      | 8,444                       | 8,000                     |
| 148                         | Other Employee Benefits                | -                 | -                 | -                         | -                          | -                           | -                         |
| 149                         | Total Personnel                        | \$ 1,379,291      | \$ 1,540,759      | \$ 1,645,700              | \$ 1,815,722               | \$ 1,770,588                | \$ 1,796,117              |
| <u>Contractual Services</u> |  |                   |                   |                           |                            |                             |                           |
| 241                         | Electric                               | \$ 6,118          | \$ 6,914          | \$ 6,250                  | \$ 7,400                   | \$ 7,393                    | \$ 7,400                  |
| 245                         | Telephone and Telegraph                | 2,568             | 3,865             | 3,000                     | 6,000                      | 5,916                       | 6,000                     |
| 244                         | Other Utility Services                 | -                 | 343               | 1,000                     | 1,000                      | -                           | 1,000                     |
| 249                         | Architectural/Engineering Services     | 11,763            | 13,160            | 12,000                    | 12,000                     | 14,192                      | 12,000                    |
| 259                         | Other Professional Services            | 16,512            | 21,657            | 20,000                    | 20,000                     | 15,286                      | 20,000                    |
| 261                         | Repair & Maintenance - Motor Vehicles  | 21,500            | 26,120            | 32,500                    | 32,500                     | 24,908                      | 32,500                    |
| 262                         | Repair & Maintenance - Other Machinery | 41,861            | 41,368            | 43,500                    | 43,500                     | 26,953                      | 43,500                    |
| 265                         | Repair & Maintenance - Grounds         | 57                | 786               | 2,000                     | 2,500                      | 2,054                       | 2,000                     |
| 266                         | Repair & Maintenance - Buildings       | 611               | 1,373             | 2,000                     | 4,000                      | 3,791                       | 3,500                     |
| 269.1                       | Repair & Maintenance - Water Lines     | 199,386           | 205,883           | 215,000                   | 215,000                    | 222,404                     | 215,000                   |
| 269.2                       | Repair & Maintenance - Sewer Lines     | 33,656            | 28,348            | 35,500                    | 35,500                     | 27,353                      | 35,500                    |
| 269.3                       | Technical/Radio Equipment Upgrades     | 13,610            | 23,687            | 25,000                    | 25,000                     | 7,820                       | 25,000                    |
|                             | Total Contractual Services             | \$ 347,642        | \$ 373,505        | \$ 397,750                | \$ 404,400                 | \$ 358,070                  | \$ 403,400                |
| <u>Supplies</u>             |  |                   |                   |                           |                            |                             |                           |
| 312                         | Small items of Equipment               | \$ 2,067          | \$ 8,438          | \$ 3,000                  | \$ 3,000                   | \$ 10,162                   | \$ 3,800                  |
| 324                         | Household & Janitorial Supplies        | 373               | 1,751             | 1,000                     | 2,000                      | 2,762                       | 2,000                     |
| 326                         | Clothing and Uniforms                  | 22,300            | 22,463            | 25,000                    | 25,000                     | 15,615                      | 25,000                    |
| 328                         | Educational Supplies                   | -                 | 302               | 250                       | 250                        | 481                         | 200                       |
| 329                         | Other Operating Supplies               | 5,065             | 7,497             | 6,000                     | 6,000                      | 5,771                       | 7,000                     |
| 331                         | Gas, Oil, Diesel Fuel and Grease       | 47,209            | 53,509            | 45,500                    | 65,000                     | 64,005                      | 65,000                    |
| 338                         | Repair Parts - Water/Sewer Lines       | -                 | -                 | -                         | -                          | -                           | -                         |
|                             | Total Supplies                         | \$ 77,014         | \$ 93,959         | \$ 80,750                 | \$ 101,250                 | \$ 98,795                   | \$ 103,000                |
| <u>Fixed Charges</u>        |  |                   |                   |                           |                            |                             |                           |
| 511                         | General Liability Insurance            | \$ 10,000         | \$ 12,000         | \$ 14,575                 | \$ 14,575                  | \$ 14,000                   | \$ 14,575                 |
| 533                         | Machinery and Equipment - Copier       | -                 | -                 | 3,500                     | 3,500                      | -                           | -                         |
| 541                         | Provision for Depreciation             | 47,151            | 52,334            | 37,000                    | 60,000                     | 60,000                      | 60,000                    |
| 564                         | State-Annual Maintenance               | 10,806            | 15,664            | 14,000                    | 14,000                     | 11,519                      | 14,000                    |
|                             | Total Fixed Charges                    | \$ 67,957         | \$ 79,998         | \$ 69,075                 | \$ 92,075                  | \$ 85,519                   | \$ 88,575                 |
| <u>Capital Outlay</u>       |  |                   |                   |                           |                            |                             |                           |
| <u>Vehicles</u>             |  |                   |                   |                           |                            |                             |                           |
| 943                         | ARP Fund Project                       | \$ 32,500         | \$ 12             | \$ 26,000                 | \$ 26,000                  | \$ 9,431                    | \$ 115,000                |
| 944                         | TDEC ARP Grant                         | -                 | -                 | \$                        | \$ 258,333                 | 258,333                     | 3,016,770                 |
| 945                         | ARC Grant Expenditures                 | -                 | -                 | \$                        | \$ 3,108                   | 3,108                       | 2,059,770                 |
| 946                         | Hwy 55 Water Main Relocation           | -                 | -                 | \$                        | \$                         | -                           | 1,600,000                 |
| 947                         | Total Capital Outlay                   | \$ 32,500.00      | \$ 12.26          | \$ 26,000.00              | \$ 287,440.54              | \$ 270,871.50               | \$ 6,791,564.00           |
|                             | Total Shop and Maintenance             | \$ 1,904,404      | \$ 2,088,233      | \$ 2,219,275              | \$ 2,700,888               | \$ 2,583,843                | \$ 9,182,770              |

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

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

| Account Number | Account Description                        | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| 16             | <u>Customer Accounts &amp; Collections</u> |                   |                   |                           |                            |                             |                           |
|                | <u>Personnel</u>                           |                   |                   |                           |                            |                             |                           |
| 111            | Regular Employee Salaries                  | \$ 153,400        | \$ 162,305        | \$ 162,000                | \$ 170,100                 | \$ 165,991                  | \$ 178,000                |
| 113            | Salaries - Overtime                        | 98                | 551               | 2,000                     | 2,100                      | 545                         | 2,200                     |
| 130            | Accrued Benefits                           | (7,183)           | 5,569             | 2,600                     | 2,730                      | 5,600                       | 2,600                     |
| 141            | OASI Employers Share                       | 10,973            | 11,539            | 12,800                    | 13,437                     | 13,168                      | 13,900                    |
| 142            | Employee Insurance                         | 33,675            | 42,408            | 34,500                    | 45,000                     | 43,361                      | 45,000                    |
| 143            | Retirement - ING                           | 7,034             | 6,158             | 6,200                     | 6,367                      | 6,778                       | 6,200                     |
| 143.001        | Retirement - TCRS                          | 11,704            | 12,709            | 8,100                     | 10,251                     | 10,087                      | 10,710                    |
| 145            | Death Benefit Plans                        | 117               | 116               | 200                       | 200                        | 133                         | 200                       |
| 146            | Worker's Compensation                      | 195               | 173               | 6,000                     | 3,000                      | 176                         | 3,000                     |
| 147            | Unemployment Insurance                     | 96                | 96                | 200                       | 200                        | 96                          | 200                       |
| 148            | Education                                  | 1,188             | -                 | 1,200                     | 1,200                      | -                           | 2,000                     |
|                | Total Personnel                            | \$ 211,297        | \$ 241,624        | \$ 235,800                | \$ 254,585                 | \$ 245,935                  | \$ 264,000                |
|                | <u>Contractual Services</u>                |                   |                   |                           |                            |                             |                           |
| 211            | Postage                                    | \$ 32,896         | \$ 34,755         | \$ 35,000                 | \$ 35,000                  | \$ 34,719                   | \$ 39,000                 |
| 221            | Printing, Duplicating, and Typing          | 7,423             | 9,394             | 7,000                     | 15,000                     | 12,210                      | 7,000                     |
| 231            | Publication Form/Legal Notices             | 2,190             | 163               | 1,200                     | 1,200                      | 335                         | 1,000                     |
| 235            | Membership, Registration and Tuition       | 4,131             | 3,144             | 9,500                     | 9,500                      | 6,650                       | 9,500                     |
| 239            | Dues and Subscriptions                     | -                 | -                 | -                         | -                          | -                           | -                         |
| 245            | Telephone and Telegraph                    | 362               | 254               | 400                       | 400                        | 58                          | 400                       |
| 249            | Other Utility Services                     | 8,790             | 9,450             | 6,200                     | 6,200                      | 7,556                       | 7,000                     |
| 252            | Legal Services                             | -                 | -                 | 500                       | 50,000                     | 29,072                      | 50,000                    |
| 253            | Accounting/Auditing Services               | 6,214             | 5,790             | 6,500                     | 6,500                      | 5,340                       | 6,500                     |
| 254            | Architectural/Engineering Services         | -                 | -                 | -                         | -                          | -                           | -                         |
| 255            | Data Processing Support                    | 17,142            | 9,959             | 17,500                    | 17,500                     | 17,433                      | 17,500                    |
| 256            | Consultant's Services                      | -                 | -                 | -                         | -                          | -                           | -                         |
| 257            | Other Professional Services                | 332               | -                 | 1,000                     | 1,000                      | -                           | 1,000                     |
| 258            | Repair and Maintenance - Furniture         | 198               | -                 | 1,000                     | 1,000                      | -                           | 1,000                     |
| 267            | Repair and Maintenance - Computer Equip    | 1,279             | 4,412             | 5,000                     | 5,000                      | 3,000                       | 2,000                     |
|                | Total Contractual Services                 | \$ 80,957         | \$ 77,322         | \$ 90,800                 | \$ 148,300                 | \$ 116,373                  | \$ 141,900                |
|                | <u>Supplies</u>                            |                   |                   |                           |                            |                             |                           |
| 311            | Office Supplies                            | \$ 4,460          | \$ 3,850          | \$ 4,500                  | \$ 5,500                   | \$ 4,268                    | \$ 5,500                  |
| 312            | Small Items of Equipment                   | 571               | 519               | 1,500                     | 6,000                      | 5,612                       | 4,000                     |
| 319            | Other Supplies and Materials               | 13                | -                 | 500                       | 750                        | 648                         | 700                       |
| 324            | Household & Janitorial Supplies            | 13                | -                 | 850                       | 850                        | 316                         | 800                       |
| 326            | Clothing and Uniforms                      | -                 | -                 | -                         | -                          | -                           | -                         |
| 331            | Gas, Oil, Diesel Fuel and Grease           | 6,175             | 11,046            | 5,500                     | 13,000                     | 12,611                      | 13,000                    |
|                | Total Supplies                             | \$ 11,232         | \$ 15,416         | \$ 12,850                 | \$ 26,100                  | \$ 23,454                   | \$ 24,100                 |
|                | <u>Fixed Charges</u>                       |                   |                   |                           |                            |                             |                           |
| 511            | General Liability Insurance                | \$ 2,000          | \$ 2,000          | \$ 2,000                  | \$ 2,000                   | \$ 2,000                    | \$ 2,000                  |
| 512            | Professional Liability/Surety Bond         | 100               | 100               | 325                       | 325                        | 200                         | 300                       |
| 521            | Building Insurance                         | 500               | 500               | 500                       | 500                        | 500                         | 500                       |
| 522            | Vehicle Insurance                          | 7,000             | 7,000             | 7,000                     | 7,000                      | 7,000                       | 7,000                     |
| 533            | Machinery & Equip-Copier                   | -                 | -                 | 500                       | 500                        | -                           | 500                       |
| 541            | Provision for Depreciation                 | 2,120             | 5,980             | 2,500                     | 6,000                      | 6,000                       | 6,000                     |
|                | Total Fixed Charges                        | \$ 11,720         | \$ 15,580         | \$ 12,825                 | \$ 16,325                  | \$ 15,700                   | \$ 16,300                 |
|                | <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                           | \$ 11,324         | \$ 5,894          | \$ 9,000                  | \$ 9,000                   | \$ 5,157                    | \$ 9,000                  |
|                | Total Grants, Contributions and Other      | \$ 11,324         | \$ 5,894          | \$ 9,000                  | \$ 9,000                   | \$ 5,157                    | \$ 9,000                  |
|                | <u>Capital Outlay</u>                      |                   |                   |                           |                            |                             |                           |
| 943            | Land Rights & Easements                    | \$ -              | \$ -              | \$ 400                    | \$ 400                     | \$ -                        | \$ 400                    |
| 947            | Water Vehicles                             | -                 | -                 | -                         | -                          | -                           | -                         |
|                | Office Machinery and Equipment             | -                 | -                 | 1,000                     | 1,000                      | -                           | 1,000                     |
|                | Total Capital Outlay                       | \$ -              | \$ -              | \$ 1,400                  | \$ 1,400                   | \$ -                        | \$ 1,400                  |
|                | Total Customer Accounts and Collections    | \$ 326,530        | \$ 355,836        | \$ 362,675                | \$ 455,710                 | \$ 406,620                  | \$ 456,800                |

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

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

| Account Number | Account Description                 | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|-------------------------------------|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| 13             | <u>Sewer Treatment and Disposal</u> |                   |                   |                           |                            |                             |                           |
|                | <u>Personnel</u>                    |                   |                   |                           |                            |                             |                           |
| 111            | Regular Employee Salaries           | \$ 183,743        | \$ 91,734         | \$ 150,000                | \$ 153,390                 | \$ 94,128                   | \$ 165,00                 |
| 113            | Salaries - Overtime                 | 18,915            | 35,625            | 25,000                    | 25,000                     | 28,861                      | 27,50                     |
| 130            | Accrued Benefits                    | (11,287)          | 8,751             | -                         | -                          | -                           | -                         |
| 141            | OASI Employers Share                | 14,667            | 9,036             | 12,500                    | 12,500                     | 9,409                       | 14,72                     |
| 142            | Employee Health Insurance           | 31,819            | 31,193            | 36,500                    | 36,500                     | 26,680                      | 36,50                     |
| 143            | Retirement - ING                    | 9,993             | 265               | 7,700                     | -                          | -                           | -                         |
| 143.001        | Retirement - TCRS                   | 9,721             | 20,943            | 8,400                     | 10,026                     | 6,912                       | 11,28                     |
| 145            | Employee Life Insurance             | 88                | 57                | 100                       | 100                        | 61                          | 10                        |
| 146            | Worker's Compensation Insurance     | 2,905             | 2,249             | 5,500                     | 5,500                      | 2,187                       | 5,50                      |
| 147            | Unemployment Insurance              | 72                | 51                | 200                       | 200                        | 72                          | 20                        |
| 148            | Education and Training              | 1,410             | 639               | 2,500                     | 4,500                      | 3,164                       | 4,50                      |
|                | Total Personnel                     | \$ 262,046        | \$ 200,543        | \$ 248,400                | \$ 247,716                 | \$ 171,475                  | \$ 265,30                 |
|                | <u>Contractual Services</u>         |                   |                   |                           |                            |                             |                           |
| 239            | Dues and Subscriptions              | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
| 241            | Electric                            | 299,301           | 335,574           | 315,000                   | 315,000                    | 304,242                     | 315,00                    |
| 245            | Telephone                           | 1,064             | 926               | 1,200                     | 1,200                      | 587                         | 1,20                      |
| 262            | Repair & Maint - Other Machinery    | 91,982            | 110,342           | 120,000                   | 120,000                    | 166,709                     | 120,00                    |
|                | Total Contractual Services          | \$ 392,347        | \$ 446,842        | \$ 436,200                | \$ 436,200                 | \$ 471,538                  | \$ 436,20                 |
|                | <u>Supplies</u>                     |                   |                   |                           |                            |                             |                           |
| 312            | Small Items of Equipment            | \$ 35,347         | \$ 23,496         | \$ 35,000                 | \$ 35,000                  | \$ 46,201                   | \$ 35,00                  |
| 322            | Chemical, Lab and Medical Supplies  | 24,433            | 44,006            | 45,000                    | 45,000                     | 54,592                      | 45,00                     |
| 326            | Clothing and Uniforms               | -                 | 88                | -                         | -                          | 1,240                       | -                         |
| 329            | Other Operating Supplies            | -                 | -                 | -                         | -                          | 8,909                       | -                         |
| 331            | Gas, Oil, Diesel Fuel and Grease    | 7,992             | 48,005            | 8,000                     | 40,000                     | 37,496                      | 40,00                     |
| 362            | Wastewater Pretreatment             | 41,670            | 25,891            | 45,000                    | 45,000                     | 12,928                      | 45,00                     |
|                | Total Supplies                      | \$ 109,442        | \$ 141,485        | \$ 133,000                | \$ 165,000                 | \$ 161,366                  | \$ 165,00                 |
|                | <u>Fixed Charges</u>                |                   |                   |                           |                            |                             |                           |
| 511            | General Liability Insurance - Sewer | \$ 17,879         | \$ 17,494         | \$ 20,000                 | \$ 20,000                  | \$ 18,534                   | \$ 20,00                  |
| 541            | Provision for Depreciation          | 1,104,272         | 798,216           | 1,120,000                 | 1,120,000                  | 1,120,000                   | 1,120,00                  |
| 564            | State-Annual Maintenance Fee        | 11,816            | 10,800            | 14,000                    | 14,000                     | 8,300                       | 14,00                     |
| 566            | State Sanitary Survey Fees          | -                 | 1,860             | 2,000                     | 2,000                      | -                           | 2,00                      |
|                | Total Fixed Charges                 | \$ 1,133,967      | \$ 828,370        | \$ 1,156,000              | \$ 1,156,000               | \$ 1,146,834                | \$ 1,156,00               |
|                | <u>Capital Outlay</u>               |                   |                   |                           |                            |                             |                           |
| 943            | Sewer Vehicles                      | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|                | Total Capital Outlay                | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|                | Total Sewer Treatment and Disposal  | \$ 1,897,802      | \$ 1,617,240      | \$ 1,973,600              | \$ 2,004,916               | \$ 1,951,212                | \$ 2,022,50               |
|                | <u>Mechanical Maintenance</u>       |                   |                   |                           |                            |                             |                           |
|                | <u>Personnel</u>                    |                   |                   |                           |                            |                             |                           |
| 111            | Regular Employee Salaries           | \$ 43,285         | \$ 56,494         | \$ 46,000                 | \$ 48,300                  | \$ 46,966                   | \$ 50,60                  |
| 113            | Salaries - Overtime                 | 60,183            | 52,380            | 25,000                    | 26,250                     | 23,153                      | 27,50                     |
| 130            | Accrued Benefits                    | (1,026)           | 796               | 5,861                     | 6,154                      | 796                         | 6,44                      |
| 141            | OASI Employers Share                | 7,781             | 8,304             | 4,460                     | 4,754                      | 5,425                       | 6,48                      |
| 142            | Employee Health Insurance           | 5,362             | 5,844             | 6,100                     | 6,100                      | 6,725                       | 6,10                      |
| 143.001        | Retirement - TCRS                   | 16,779            | 16,942            | 2,300                     | 2,513                      | 3,985                       | 4,98                      |
| 145            | Employee Life Insurance             | 38                | 28                | 50                        | 50                         | 31                          | 50                        |
| 146            | Worker's Compensation               | 846               | 1,018             | 1,600                     | 1,600                      | 1,011                       | 1,60                      |
| 147            | Unemployment Insurance              | 24                | 48                | 100                       | 100                        | 48                          | 10                        |
|                | Total Personnel                     | \$ 133,272        | \$ 141,854        | \$ 91,471                 | \$ 95,821                  | \$ 88,141                   | \$ 103,81                 |
|                | <u>Contractual Services</u>         |                   |                   |                           |                            |                             |                           |
| 322            | Chemical, Lab & Med supplies        | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
| 326            | Clothing and Uniforms               | -                 | -                 | -                         | -                          | -                           | -                         |
| 329            | Other Operating Supplies            | 3,630             | 2,504             | 2,500                     | 2,500                      | 3,618                       | 3,00                      |
| 331            | Gas, Oil, Diesel Fuel and Grease    | 5,066             | 5,136             | 3,500                     | 3,500                      | 1,378                       | 3,50                      |
|                | Total Contractual Services          | \$ 8,696          | \$ 7,639          | \$ 6,000                  | \$ 6,000                   | \$ 4,996                    | \$ 6,50                   |
|                | <u>Fixed Charges</u>                |                   |                   |                           |                            |                             |                           |
| 541            | Provision for Depreciation          | \$ 3,029          | \$ 3,029          | \$ 3,200                  | \$ 3,200                   | \$ 3,200                    | \$ 3,20                   |
|                | Total Fixed Charges                 | \$ 3,029          | \$ 3,029          | \$ 3,200                  | \$ 3,200                   | \$ 3,200                    | \$ 3,20                   |
|                | Total Mechanical Maintenance        | \$ 144,997        | \$ 152,522        | \$ 100,671                | \$ 105,021                 | \$ 96,337                   | \$ 113,50                 |

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

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

| Account Number | Account Description                               | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|---|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| 00             | Special Item-OPEB                                 |                   |                   |                           |                            |                             |                           |
| 1-2            | Special Item Related to OPEB                      | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|                | Total Special Items                               | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
| 49100          | Debt Service                                      |                   |                   |                           |                            |                             |                           |
| 630            | Bond Interest                                     | \$ 514,615        | \$ 203,324        | \$ 317,000                | \$ 317,000                 | \$ 274,562                  | \$ 234,711                |
| 49200          |   |                   |                   |                           |                            |                             |                           |
| 650            | SRF -Base Loan Interest                           | -                 | -                 | -                         | -                          | -                           | -                         |
| 664            | USDA Loan Interest-Water Tank                     | 8,772             | 680               | 9,000                     | 9,000                      | -                           | -                         |
| 665            | USDA Loan Interest                                | 34,436            | 2,836             | 35,000                    | 35,000                     | -                           | -                         |
| 700            | Bond Issuance Costs                               | -                 | 99,950            | -                         | -                          | -                           | -                         |
| 49501          |   |                   |                   |                           |                            |                             |                           |
| 690            | Other Debt Service                                | -                 | -                 | -                         | -                          | -                           | -                         |
| 691            | Bank Service Charges                              | -                 | 300               | 2,000                     | 2,000                      | 800                         | 80                        |
|                | Total Debt Service                                | \$ 557,823        | \$ 307,090        | \$ 363,000                | \$ 363,000                 | \$ 275,362                  | \$ 235,511                |
|                | Total Expenses                                    | \$ 6,523,417      | \$ 6,717,207      | \$ 6,949,221              | \$ 7,879,534               | \$ 7,573,052                | \$ 14,556,611             |
|                | Revenues Over (Under) Expenses                    | \$ 725,391        | \$ 30,115         | \$ 176,429                | \$ (753,884)               | \$ 1,213,173                | \$ (4,725,861)            |
|                | Convert to Cash Basis:                            |                   |                   |                           |                            |                             |                           |
|                | Principal Payments                                | (1,764,066)       | (2,362,403)       | (1,405,000)               | (1,405,000)                | (1,405,000)                 | (1,435,000)               |
|                | Depreciation                                      | 1,653,474         | 1,620,464         | 1,642,700                 | 1,989,200                  | 1,989,200                   | 1,989,200                 |
|                | Total Conversion to Cash Basis                    | 614,799           | (711,824)         | 414,129                   | (169,684)                  | 1,797,373                   | (4,171,661)               |
|                | Estimated Beginning Net Assets July 1 Restatement | \$ 23,872,598     | 24,638,989        | \$ 24,669,104             | \$ 24,669,104              | \$ 24,669,104               | \$ 25,882,277             |
|                | Estimated Ending Net Assets June 30               | \$ 24,638,989     | \$ 24,669,104     | \$ 24,845,533             | \$ 23,915,220              | \$ 25,882,277               | \$ 21,156,404             |

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

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

| Account Number | Account Description                 | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|-------------------------------------|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
|                | <u>Revenues</u>                     |                   |                   |                           |                            |                             |                           |
|                | <u>Intergovernmental</u>            |                   |                   |                           |                            |                             |                           |
| 33432          | ARP Funds Revenue                   |                   |                   |                           |                            | \$ -                        | \$ 1,637,562              |
| 33433          | TDECARP Funds Revenue               |                   |                   |                           |                            |                             | 1,647,81                  |
| 33499          | State CARES ACT- COVID19 Reimb      | 45,775.00         | -                 | -                         | -                          | -                           | -                         |
| 33700          | Coffee County Industrial Park       | 17,400            | 17,400            | 17,400                    | 17,400                     | 17,400                      | 34,80                     |
|                | Total Intergovernmental             | \$ 63,175         | \$ 17,400         | \$ 17,400                 | \$ 17,400                  | \$ 1,654,962                | \$ 1,682,61               |
|                | <u>Charges for Current Services</u> |                   |                   |                           |                            |                             |                           |
| 34461          | Billing and Admin Fees/Sanitation   |                   |                   |                           |                            |                             |                           |
|                | Total Charges for Current Services  | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|                | <u>Other Revenues</u>               |                   |                   |                           |                            |                             |                           |
| 36101          | Interest Earnings                   | \$ 13,481         | \$ 12,551         | \$ 33,000                 | \$ 33,000                  | \$ 14,234                   | \$ 33,00                  |
| 36330          | Sale of Equipment/Vehicles          | -                 | -                 | 3,000                     | 3,000                      | 67,589                      |                           |
| 36350          | Insurance Recoveries                | -                 | -                 | -                         | -                          | 23,807                      |                           |
| 36530          | Loss on Disposal of Fixed Assets    | -                 | -                 | -                         | -                          | -                           | -                         |
| 36950          | Bad Debts Collections               | -                 | 163               | 1,000                     | 1,000                      | -                           | 1,00                      |
| 36974          | Booster Station Revenue             | -                 | -                 | -                         | -                          | -                           | -                         |
| 36975          | Water Tower Revenue                 | -                 | -                 | -                         | -                          | -                           | -                         |
| 36976          | Grant Revenue                       | -                 | -                 | -                         | -                          | -                           | -                         |
| 36977          | Contribution from County            | -                 | -                 | -                         | -                          | -                           | -                         |
| 36978          | AT & T Rental Revenue               | 15,972            | -                 | 16,500                    | 16,500                     | 15,972                      | 16,50                     |
| 36980          | Other Revenues                      | -                 | -                 | -                         | -                          | 1,367                       |                           |
| 36981          | Bond Premiums                       | -                 | -                 | -                         | -                          | -                           | -                         |
| 36998          | Contributed Assets                  | -                 | -                 | -                         | -                          | -                           | -                         |
| 36999          | Donated Infrastructure              | 632,200           | -                 | 100,000                   | 100,000                    | -                           | 100,00                    |
|                | Total Other Revenues                | \$ 661,653        | \$ 12,714         | \$ 153,500                | \$ 153,500                 | \$ 122,969                  | \$ 150,50                 |
|                | <u>Water &amp; Sewer Revenue</u>    |                   |                   |                           |                            |                             |                           |
| 37111          | Inside Res/Metered Water Sales      | \$ 991,776        | \$ 924,761        | \$ 910,000                | \$ 910,000                 | \$ 940,620                  | \$ 1,078,14               |
| 37112          | Inside Comm/Metered Water Sales     | 513,917           | 549,962           | 587,600                   | 587,600                    | 586,340                     | 678,30                    |
| 37113          | Inside Ind/Metered Water Sales      | 193,503           | 198,552           | 208,000                   | 208,000                    | 206,767                     | 242,76                    |
| 37114          | Outside Res/Metered Water Sales     | 856,298           | 864,440           | 899,600                   | 899,600                    | 918,772                     | 1,064,45                  |
| 37115          | Outside Comm/Metered Water Sales    | 140,554           | 135,616           | 156,000                   | 156,000                    | 145,816                     | 172,55                    |
| 37116          | Outside Ind/Metered Water Sales     | 390,248           | 441,711           | 447,200                   | 447,200                    | 473,747                     | 532,16                    |
| 37117          | Unbilled Water                      | -                 | -                 | 800                       | 800                        | -                           | 80                        |
| 37119          | Other Metered Water Sales           |                   | 10                |                           |                            |                             |                           |
| 37121          | Ready To Serve                      | 3,417             | 1,577             | 2,500                     | 2,500                      | 473                         | 2,50                      |
| 37131          | Sprinkler Syst/Fire Protection      | 62,429            | 65,009            | 65,000                    | 65,000                     | 64,318                      | 65,00                     |
| 37141          | Sales to Hillisville                | 488,467           | 556,867           | 590,000                   | 590,000                    | 546,716                     | 639,00                    |
| 37191          | Forfeited Discounts/Penalties       | 114,731           | 102,098           | 122,000                   | 122,000                    | 94,983                      | 98,00                     |
| 37193          | Water Service Calls                 | 57,343            | 61,360            | 60,000                    | 60,000                     | 63,768                      | 60,00                     |
| 37196          | Water Tap Fees                      | 123,880           | 126,538           | 100,000                   | 100,000                    | 156,862                     | 130,00                    |
| 37199          | Miscellaneous-Water                 | 63,531            | 56,942            | 32,000                    | 32,000                     | 62,095                      | 50,00                     |
| 37211          | Sewer Chg/Inside Residential        | 1,055,337         | 1,069,853         | 1,092,000                 | 1,092,000                  | 1,131,366                   | 1,299,45                  |
| 37212          | Sewer Chg/Inside Commercial         | 605,642           | 652,755           | 676,000                   | 676,000                    | 715,010                     | 804,44                    |
| 37213          | Sewer Chg/Inside Industrial         | 273,097           | 274,032           | 291,200                   | 291,200                    | 241,392                     | 291,75                    |
| 37214          | Sewer Chg/Outside Residential       | 5,922             | 4,341             | 6,250                     | 6,250                      | 4,285                       | 6,25                      |
| 37215          | Sewer Chg/Outside Commercial        | 83,661            | 85,504            | 106,600                   | 106,600                    | 90,768                      | 110,00                    |
| 37216          | Sewer Chg/Outside Industrial        | 380,976           | 423,552           | 504,400                   | 504,400                    | 415,271                     | 500,00                    |
| 37241          | Hillisville Sewer-Unbilled          | 14,348            | 30,958            | 15,600                    | 15,600                     | 70,037                      | 60,00                     |
| 37295          | Pretreatment Fees                   | 60,653            | 62,770            | 57,000                    | 57,000                     | 59,388                      | 57,00                     |
| 37296          | Sewer Tap Fees                      | 44,250            | 28,000            | 25,000                    | 25,000                     | 19,500                      | 15,00                     |
| 37297          | Single Family Capacity              |                   |                   |                           |                            |                             | 5,00                      |
| 37298          | Hotel/Motel Capacity                |                   |                   |                           |                            |                             | 25,00                     |
| 37299          | Commercial/Industrial Capacity      |                   |                   |                           |                            |                             | 10,00                     |
|                | Total Other Revenues                | \$ 6,523,980      | \$ 6,717,208      | \$ 6,954,750              | \$ 6,954,750               | \$ 7,008,294                | \$ 7,997,60               |
|                | Total Revenues                      | \$ 7,248,808      | \$ 6,747,322      | \$ 7,125,650              | \$ 7,125,650               | \$ 8,786,225                | \$ 9,830,71               |
|                | <u>Expenses</u>                     |                   |                   |                           |                            |                             |                           |
|                | <u>Purification</u>                 |                   |                   |                           |                            |                             |                           |
| 52113          | Contractual Services                |                   |                   |                           |                            |                             |                           |
| 241            | Electric                            | \$ 62,737         | \$ 79,597         | \$ 65,000                 | \$ 65,000                  | \$ 61,652                   | \$ 65,00                  |
| 245            | Telephone and Telegraph             | 25,458            | 19,079            | 25,000                    | 25,000                     | 420                         | 50                        |
|                | Total Contractual Services          | \$ 88,195         | \$ 98,676         | \$ 90,000                 | \$ 90,000                  | \$ 62,072                   | \$ 65,50                  |

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

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

| Account Number | Account Description                    | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
|                | <u>Supplies</u>                        |                   |                   |                           |                            |                             |                           |
| 333            | Water Purchased for Resale             | \$ 1,106,764      | \$ 1,336,707      | \$ 1,360,000              | \$ 1,360,000               | \$ 1,397,606                | \$ 1,680,000              |
|                | Total Supplies                         | \$ 1,106,764      | \$ 1,336,707      | \$ 1,360,000              | \$ 1,360,000               | \$ 1,397,606                | \$ 1,680,000              |
|                | <u>Fixed Charges</u>                   |                   |                   |                           |                            |                             |                           |
| 541            | Provision for Depreciation             | \$ 496,902        | \$ 760,905        | \$ 480,000                | \$ 800,000                 | \$ 800,000                  | \$ 800,000                |
|                | Total Fixed Charges                    | \$ 496,902        | \$ 760,905        | \$ 480,000                | \$ 800,000                 | \$ 800,000                  | \$ 800,000                |
|                | Total Purification                     | \$ 1,691,861      | \$ 2,196,287      | \$ 1,930,000              | \$ 2,250,000               | \$ 2,259,677                | \$ 2,545,500              |
| 52115          | <u>Shop and Maintenance</u>            |                   |                   |                           |                            |                             |                           |
|                | <u>Personnel</u>                       |                   |                   |                           |                            |                             |                           |
| 111            | Regular Employee Salaries              | \$ 972,621        | \$ 1,026,385      | \$ 1,075,000              | \$ 1,200,000               | \$ 1,199,211                | \$ 1,182,500              |
| 113            | Salaries - Overtime                    | 91,403            | 119,976           | 100,000                   | 110,000                    | 111,445                     | 110,000                   |
| 130            | Accrued Benefits                       | (31,809)          | 24,661            | 30,000                    | 31,500                     | 34,650                      | 30,000                    |
| 141            | OASI Employers Share                   | 76,975            | 82,926            | 93,500                    | 102,625                    | 102,916                     | 101,117                   |
| 142            | Employee Health Insurance              | 188,288           | 205,063           | 220,000                   | 220,000                    | 214,646                     | 220,000                   |
| 143            | Retirement - ING                       | 15,602            | 15,712            | 20,000                    | 21,205                     | 9,758                       | 20,000                    |
| 143.001        | Retirement - TCRS                      | 41,375            | 45,903            | 53,700                    | 75,392                     | 75,606                      | 77,449                    |
| 145            | Employee Life Insurance                | 668               | 647               | 1,000                     | 1,000                      | 746                         | 1,000                     |
| 146            | Worker's Compensation                  | 19,760            | 12,269            | 45,000                    | 45,000                     | 12,518                      | 45,000                    |
| 147            | Unemployment Insurance                 | 595               | 592               | 1,000                     | 1,000                      | 647                         | 1,000                     |
| 148            | Education/Training/Travel/ Lodging     | 3,813             | 6,625             | 6,500                     | 8,000                      | 8,444                       | 8,000                     |
| 149            | Other Employee Benefits                | -                 | -                 | -                         | -                          | -                           | -                         |
|                | Total Personnel                        | \$ 1,379,291      | \$ 1,540,759      | \$ 1,645,700              | \$ 1,815,722               | \$ 1,770,588                | \$ 1,796,117              |
|                | <u>Contractual Services</u>            |                   |                   |                           |                            |                             |                           |
| 241            | Electric                               | \$ 6,118          | \$ 6,914          | \$ 6,250                  | \$ 7,400                   | \$ 7,393                    | \$ 7,400                  |
| 245            | Telephone and Telegraph                | 2,568             | 3,865             | 3,000                     | 6,000                      | 5,916                       | 6,000                     |
| 249            | Other Utility Services                 | -                 | 343               | 1,000                     | 1,000                      | -                           | 1,000                     |
| 254            | Architectural/Engineering Services     | 11,763            | 13,160            | 12,000                    | 12,000                     | 14,192                      | 12,000                    |
| 259            | Other Professional Services            | 16,512            | 21,657            | 20,000                    | 20,000                     | 15,286                      | 20,000                    |
| 261            | Repair & Maintenance - Motor Vehicles  | 21,500            | 26,120            | 32,500                    | 32,500                     | 24,908                      | 32,500                    |
| 262            | Repair & Maintenance - Other Machinery | 41,861            | 41,368            | 43,500                    | 43,500                     | 26,953                      | 43,500                    |
| 265            | Repair & Maintenance - Grounds         | 57                | 786               | 2,000                     | 2,500                      | 2,054                       | 2,000                     |
| 266            | Repair & Maintenance - Buildings       | 611               | 1,373             | 2,000                     | 4,000                      | 3,791                       | 3,500                     |
| 269.1          | Repair & Maintenance - Water Lines     | 199,386           | 205,883           | 215,000                   | 215,000                    | 222,404                     | 215,000                   |
| 269.2          | Repair & Maintenance - Sewer Lines     | 33,656            | 28,348            | 35,500                    | 35,500                     | 27,353                      | 35,500                    |
| 269.3          | Technical/Radio Equipment Upgrades     | 13,610            | 23,687            | 25,000                    | 25,000                     | 7,820                       | 25,000                    |
|                | Total Contractual Services             | \$ 347,642        | \$ 373,505        | \$ 397,750                | \$ 404,400                 | \$ 358,070                  | \$ 403,400                |
|                | <u>Supplies</u>                        |                   |                   |                           |                            |                             |                           |
| 312            | Small items of Equipment               | \$ 2,067          | \$ 8,438          | \$ 3,000                  | \$ 3,000                   | \$ 10,162                   | \$ 3,800                  |
| 324            | Household & Janitorial Supplies        | 373               | 1,751             | 1,000                     | 2,000                      | 2,762                       | 2,000                     |
| 326            | Clothing and Uniforms                  | 22,300            | 22,463            | 25,000                    | 25,000                     | 15,615                      | 25,000                    |
| 328            | Educational Supplies                   | -                 | 302               | 250                       | 250                        | 481                         | 250                       |
| 329            | Other Operating Supplies               | 5,065             | 7,497             | 6,000                     | 6,000                      | 5,771                       | 7,000                     |
| 331            | Gas, Oil, Diesel Fuel and Grease       | 47,209            | 53,509            | 45,500                    | 65,000                     | 64,005                      | 65,000                    |
| 338            | Repair Parts - Water/Sewer Lines       | -                 | -                 | -                         | -                          | -                           | -                         |
|                | Total Supplies                         | \$ 77,014         | \$ 93,959         | \$ 80,750                 | \$ 101,250                 | \$ 98,795                   | \$ 103,005                |
|                | <u>Fixed Charges</u>                   |                   |                   |                           |                            |                             |                           |
| 511            | General Liability Insurance            | \$ 10,000         | \$ 12,000         | \$ 14,575                 | \$ 14,575                  | \$ 14,000                   | \$ 14,575                 |
| 533            | Machinery and Equipment - Copier       | -                 | -                 | 3,500                     | 3,500                      | -                           | -                         |
| 541            | Provision for Depreciation             | 47,151            | 52,334            | 37,000                    | 60,000                     | 60,000                      | 60,000                    |
| 564            | State-Annual Maintenance               | 10,806            | 15,664            | 14,000                    | 14,000                     | 11,519                      | 14,000                    |
|                | Total Fixed Charges                    | \$ 67,957         | \$ 79,998         | \$ 69,075                 | \$ 92,075                  | \$ 85,519                   | \$ 88,577                 |
|                | <u>Capital Outlay</u>                  |                   |                   |                           |                            |                             |                           |
| 943            | Vehicles                               | \$ 32,500         | \$ 12             | \$ 26,000                 | \$ 26,000                  | \$ 9,431                    | \$ 115,000                |
| 944            | ARP Fund Project                       | -                 | -                 | -                         | 258,333                    | 258,333                     | 3,016,790                 |
| 945            | TDEC ARP Grant                         | -                 | -                 | -                         | -                          | -                           | 2,059,770                 |
| 946            | ARC Grant Expenditures                 | -                 | -                 | -                         | 3,108                      | 3,108                       | -                         |
| 947            | Hwy 55 Water Main Relocation           | -                 | -                 | -                         | -                          | -                           | 1,600,000                 |
|                | Total Capital Outlay                   | \$ 32,500.00      | \$ 12.26          | \$ 26,000.00              | \$ 287,440.54              | \$ 270,871.50               | \$ 6,791,564.30           |
|                | Total Shop and Maintenance             | \$ 1,904,404      | \$ 2,088,233      | \$ 2,219,275              | \$ 2,700,888               | \$ 2,583,843                | \$ 9,182,750              |

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

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

| Account Number | Account Description                        | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| 16             | <u>Customer Accounts &amp; Collections</u> |                   |                   |                           |                            |                             |                           |
|                | <u>Personnel</u>                           |                   |                   |                           |                            |                             |                           |
| 111            | Regular Employee Salaries                  | \$ 153,400        | \$ 162,305        | \$ 162,000                | \$ 170,100                 | \$ 165,991                  | \$ 178,000                |
| 113            | Salaries - Overtime                        | 98                | 551               | 2,000                     | 2,100                      | 545                         | 2,200                     |
| 130            | Accrued Benefits                           | (7,183)           | 5,569             | 2,600                     | 2,730                      | 5,600                       | 2,600                     |
| 141            | OASI Employers Share                       | 10,973            | 11,539            | 12,800                    | 13,437                     | 13,168                      | 13,980                    |
| 142            | Employee Insurance                         | 33,675            | 42,408            | 34,500                    | 45,000                     | 43,361                      | 45,000                    |
| 143            | Retirement - ING                           | 7,034             | 6,158             | 6,200                     | 6,367                      | 6,778                       | 6,200                     |
| 143.001        | Retirement - TCRS                          | 11,704            | 12,709            | 8,100                     | 10,251                     | 10,087                      | 10,710                    |
| 145            | Death Benefit Plans                        | 117               | 116               | 200                       | 200                        | 133                         | 200                       |
| 146            | Worker's Compensation                      | 195               | 173               | 6,000                     | 3,000                      | 176                         | 3,000                     |
| 147            | Unemployment Insurance                     | 96                | 96                | 200                       | 200                        | 96                          | 200                       |
| 148            | Education                                  | 1,188             | -                 | 1,200                     | 1,200                      | -                           | 2,000                     |
|                | Total Personnel                            | \$ 211,297        | \$ 241,624        | \$ 235,800                | \$ 254,585                 | \$ 245,935                  | \$ 264,090                |
|                | <u>Contractual Services</u>                |                   |                   |                           |                            |                             |                           |
| 211            | Postage                                    | \$ 32,896         | \$ 34,755         | \$ 35,000                 | \$ 35,000                  | \$ 34,719                   | \$ 39,000                 |
| 221            | Printing, Duplicating, and Typing          | 7,423             | 9,394             | 7,000                     | 15,000                     | 12,210                      | 7,000                     |
| 231            | Publication Formal/Legal Notices           | 2,190             | 163               | 1,200                     | 1,200                      | 335                         | 1,000                     |
| 235            | Membership, Registration and Tuition       | 4,131             | 3,144             | 9,500                     | 9,500                      | 6,650                       | 9,500                     |
| 239            | Dues and Subscriptions                     | -                 | -                 | -                         | -                          | -                           | -                         |
| 245            | Telephone and Telegraph                    | 362               | 254               | 400                       | 400                        | 58                          | 400                       |
| 249            | Other Utility Services                     | 8,790             | 9,450             | 6,200                     | 6,200                      | 7,556                       | 7,000                     |
| 252            | Legal Services                             | -                 | -                 | 500                       | 50,000                     | 29,072                      | 50,000                    |
| 253            | Accounting/Auditing Services               | 6,214             | 5,790             | 6,500                     | 6,500                      | 5,340                       | 6,500                     |
| 254            | Architectural/Engineering Services         | -                 | -                 | -                         | -                          | -                           | -                         |
| 255            | Data Processing Support                    | 17,142            | 9,959             | 17,500                    | 17,500                     | 17,433                      | 17,500                    |
| 256            | Consultant's Services                      | -                 | -                 | -                         | -                          | -                           | -                         |
| 267            | Other Professional Services                | 332               | -                 | 1,000                     | 1,000                      | -                           | 1,000                     |
|                | Repair and Maintenance - Furniture         | 198               | -                 | 1,000                     | 1,000                      | -                           | 1,000                     |
|                | Repair and Maintenance - Computer Equip    | 1,279             | 4,412             | 5,000                     | 5,000                      | 3,000                       | 2,000                     |
|                | Total Contractual Services                 | \$ 80,957         | \$ 77,322         | \$ 90,800                 | \$ 148,300                 | \$ 116,373                  | \$ 141,900                |
|                | <u>Supplies</u>                            |                   |                   |                           |                            |                             |                           |
| 311            | Office Supplies                            | \$ 4,460          | \$ 3,850          | \$ 4,500                  | \$ 5,500                   | \$ 4,268                    | \$ 5,500                  |
| 312            | Small Items of Equipment                   | 571               | 519               | 1,500                     | 6,000                      | 5,612                       | 4,000                     |
| 319            | Other Supplies and Materials               | 13                | -                 | 500                       | 750                        | 648                         | 750                       |
| 324            | Household & Janitorial Supplies            | 13                | -                 | 850                       | 850                        | 316                         | 850                       |
| 326            | Clothing and Uniforms                      | -                 | -                 | -                         | -                          | -                           | -                         |
| 331            | Gas, Oil, Diesel Fuel and Grease           | 6,175             | 11,046            | 5,500                     | 13,000                     | 12,611                      | 13,000                    |
|                | Total Supplies                             | \$ 11,232         | \$ 15,416         | \$ 12,850                 | \$ 26,100                  | \$ 23,454                   | \$ 24,100                 |
|                | <u>Fixed Charges</u>                       |                   |                   |                           |                            |                             |                           |
| 511            | General Liability Insurance                | \$ 2,000          | \$ 2,000          | \$ 2,000                  | \$ 2,000                   | \$ 2,000                    | \$ 2,000                  |
| 512            | Professional Liability/Surety Bond         | 100               | 100               | 325                       | 325                        | 200                         | 325                       |
| 521            | Building Insurance                         | 500               | 500               | 500                       | 500                        | 500                         | 500                       |
| 522            | Vehicle Insurance                          | 7,000             | 7,000             | 7,000                     | 7,000                      | 7,000                       | 7,000                     |
| 533            | Machinery & Equip-Copier                   | -                 | -                 | 500                       | 500                        | -                           | 500                       |
| 541            | Provision for Depreciation                 | 2,120             | 5,980             | 2,500                     | 6,000                      | 6,000                       | 6,000                     |
|                | Total Fixed Charges                        | \$ 11,720         | \$ 15,580         | \$ 12,825                 | \$ 16,325                  | \$ 15,700                   | \$ 16,325                 |
|                | <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                           | \$ 11,324         | \$ 5,894          | \$ 9,000                  | \$ 9,000                   | \$ 5,157                    | \$ 9,000                  |
|                | Total Grants, Contributions and Other      | \$ 11,324         | \$ 5,894          | \$ 9,000                  | \$ 9,000                   | \$ 5,157                    | \$ 9,000                  |
|                | <u>Capital Outlay</u>                      |                   |                   |                           |                            |                             |                           |
| 943            | Land Rights & Easements                    | \$ -              | \$ -              | \$ 400                    | \$ 400                     | \$ -                        | \$ 400                    |
| 947            | Water Vehicles                             | -                 | -                 | -                         | -                          | -                           | -                         |
|                | Office Machinery and Equipment             | -                 | -                 | 1,000                     | 1,000                      | -                           | 1,000                     |
|                | Total Capital Outlay                       | \$ -              | \$ -              | \$ 1,400                  | \$ 1,400                   | \$ -                        | \$ 1,400                  |
|                | Total Customer Accounts and Collections    | \$ 326,530        | \$ 355,836        | \$ 362,675                | \$ 455,710                 | \$ 406,620                  | \$ 456,820                |

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

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

| Account Number                         | Account Description                       | 2020-2021 Audited   | 2021-2022 Audited   | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|--|---|---------------------|---------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| <u>13 Sewer Treatment and Disposal</u> |   |                     |                     |                           |                            |                             |                           |
| <u>Personnel</u>                       |   |                     |                     |                           |                            |                             |                           |
| 111                                    | Regular Employee Salaries                 | \$ 183,743          | \$ 91,734           | \$ 150,000                | \$ 153,390                 | \$ 94,128                   | \$ 165,00                 |
| 113                                    | Salaries - Overtime                       | 18,915              | 35,625              | 25,000                    | 25,000                     | 28,861                      | 27,50                     |
| 130                                    | Accrued Benefits                          | (11,287)            | 8,751               | -                         | -                          | -                           | -                         |
| 141                                    | OASI Employers Share                      | 14,667              | 9,036               | 12,500                    | 12,500                     | 9,409                       | 14,72                     |
| 142                                    | Employee Health Insurance                 | 31,819              | 31,193              | 36,500                    | 36,500                     | 26,680                      | 36,50                     |
| 143                                    | Retirement - ING                          | 9,993               | 265                 | 7,700                     | -                          | -                           | -                         |
| 143.001                                | Retirement - TCRS                         | 9,721               | 20,943              | 8,400                     | 10,026                     | 6,912                       | 11,28                     |
| 145                                    | Employee Life Insurance                   | 88                  | 57                  | 100                       | 100                        | 61                          | 10                        |
| 146                                    | Worker's Compensation Insurance           | 2,905               | 2,249               | 5,500                     | 5,500                      | 2,187                       | 5,50                      |
| 147                                    | Unemployment Insurance                    | 72                  | 51                  | 200                       | 200                        | 72                          | 20                        |
| 148                                    | Education and Training                    | 1,410               | 639                 | 2,500                     | 4,500                      | 3,164                       | 4,50                      |
|  | <b>Total Personnel</b>                    | <b>\$ 262,046</b>   | <b>\$ 200,543</b>   | <b>\$ 248,400</b>         | <b>\$ 247,716</b>          | <b>\$ 171,475</b>           | <b>\$ 265,30</b>          |
| <u>Contractual Services</u>            |   |                     |                     |                           |                            |                             |                           |
| 239                                    | Dues and Subscriptions                    | \$ -                | \$ -                | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
| 241                                    | Electric                                  | 299,301             | 335,574             | 315,000                   | 315,000                    | 304,242                     | 315,00                    |
| 245                                    | Telephone                                 | 1,064               | 926                 | 1,200                     | 1,200                      | 587                         | 1,20                      |
| 262                                    | Repair & Maint - Other Machinery          | 91,982              | 110,342             | 120,000                   | 120,000                    | 166,709                     | 120,00                    |
|  | <b>Total Contractual Services</b>         | <b>\$ 392,347</b>   | <b>\$ 446,842</b>   | <b>\$ 436,200</b>         | <b>\$ 436,200</b>          | <b>\$ 471,538</b>           | <b>\$ 436,20</b>          |
| <u>Supplies</u>                        |   |                     |                     |                           |                            |                             |                           |
| 312                                    | Small Items of Equipment                  | \$ 35,347           | \$ 23,496           | \$ 35,000                 | \$ 35,000                  | \$ 46,201                   | \$ 35,00                  |
| 322                                    | Chemical, Lab and Medical Supplies        | 24,433              | 44,006              | 45,000                    | 45,000                     | 54,592                      | 45,00                     |
| 326                                    | Clothing and Uniforms                     | -                   | 88                  | -                         | -                          | 1,240                       | -                         |
| 329                                    | Other Operating Supplies                  | -                   | -                   | -                         | -                          | 8,909                       | -                         |
| 331                                    | Gas, Oil, Diesel Fuel and Grease          | 7,992               | 48,005              | 8,000                     | 40,000                     | 37,496                      | 40,00                     |
| 362                                    | Wastewater Pretreatment                   | 41,670              | 25,891              | 45,000                    | 45,000                     | 12,928                      | 45,00                     |
|  | <b>Total Supplies</b>                     | <b>\$ 109,442</b>   | <b>\$ 141,485</b>   | <b>\$ 133,000</b>         | <b>\$ 165,000</b>          | <b>\$ 161,366</b>           | <b>\$ 165,00</b>          |
| <u>Fixed Charges</u>                   |   |                     |                     |                           |                            |                             |                           |
| 511                                    | General Liability Insurance - Sewer       | \$ 17,879           | \$ 17,494           | \$ 20,000                 | \$ 20,000                  | \$ 18,534                   | \$ 20,00                  |
| 541                                    | Provision for Depreciation                | 1,104,272           | 798,216             | 1,120,000                 | 1,120,000                  | 1,120,000                   | 1,120,00                  |
| 564                                    | State-Annual Maintenance Fee              | 11,816              | 10,800              | 14,000                    | 14,000                     | 8,300                       | 14,00                     |
| 566                                    | State Sanitary Survey Fees                | -                   | 1,860               | 2,000                     | 2,000                      | -                           | 2,00                      |
|  | <b>Total Fixed Charges</b>                | <b>\$ 1,133,967</b> | <b>\$ 828,370</b>   | <b>\$ 1,156,000</b>       | <b>\$ 1,156,000</b>        | <b>\$ 1,146,834</b>         | <b>\$ 1,156,00</b>        |
| <u>Capital Outlay</u>                  |   |                     |                     |                           |                            |                             |                           |
| 943                                    | Sewer Vehicles                            | \$ -                | \$ -                | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|  | <b>Total Capital Outlay</b>               | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>                 | <b>\$ -</b>               |
|  | <b>Total Sewer Treatment and Disposal</b> | <b>\$ 1,897,802</b> | <b>\$ 1,617,240</b> | <b>\$ 1,973,600</b>       | <b>\$ 2,004,916</b>        | <b>\$ 1,951,212</b>         | <b>\$ 2,022,50</b>        |
| <u>52218 Mechanical Maintenance</u>    |   |                     |                     |                           |                            |                             |                           |
| <u>Personnel</u>                       |   |                     |                     |                           |                            |                             |                           |
| 111                                    | Regular Employee Salaries                 | \$ 43,285           | \$ 56,494           | \$ 46,000                 | \$ 48,300                  | \$ 46,966                   | \$ 50,601                 |
| 113                                    | Salaries - Overtime                       | 60,183              | 52,380              | 25,000                    | 26,250                     | 23,153                      | 27,501                    |
| 130                                    | Accrued Benefits                          | (1,026)             | 796                 | 5,861                     | 6,154                      | 796                         | 6,44                      |
| 141                                    | OASI Employers Share                      | 7,781               | 8,304               | 4,460                     | 4,754                      | 5,425                       | 6,46                      |
| 142                                    | Employee Health Insurance                 | 5,362               | 5,844               | 6,100                     | 6,100                      | 6,725                       | 6,101                     |
| 143.001                                | Retirement - TCRS                         | 16,779              | 16,942              | 2,300                     | 2,513                      | 3,985                       | 4,95                      |
| 145                                    | Employee Life Insurance                   | 38                  | 28                  | 50                        | 50                         | 31                          | 51                        |
| 146                                    | Worker's Compensation                     | 846                 | 1,018               | 1,600                     | 1,600                      | 1,011                       | 1,601                     |
| 147                                    | Unemployment Insurance                    | 24                  | 48                  | 100                       | 100                        | 48                          | 101                       |
|  | <b>Total Personnel</b>                    | <b>\$ 133,272</b>   | <b>\$ 141,854</b>   | <b>\$ 91,471</b>          | <b>\$ 95,821</b>           | <b>\$ 88,141</b>            | <b>\$ 103,811</b>         |
| <u>Contractual Services</u>            |   |                     |                     |                           |                            |                             |                           |
| 322                                    | Chemical, Lab & Med supplies              | \$ -                | \$ -                | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
| 329                                    | Clothing and Uniforms                     | -                   | -                   | -                         | -                          | -                           | -                         |
| 331                                    | Other Operating Supplies                  | 3,630               | 2,504               | 2,500                     | 2,500                      | 3,618                       | 3,001                     |
| 331                                    | Gas, Oil, Diesel Fuel and Grease          | 5,066               | 5,136               | 3,500                     | 3,500                      | 1,378                       | 3,501                     |
|  | <b>Total Contractual Services</b>         | <b>\$ 8,696</b>     | <b>\$ 7,639</b>     | <b>\$ 6,000</b>           | <b>\$ 6,000</b>            | <b>\$ 4,996</b>             | <b>\$ 6,501</b>           |
| <u>Fixed Charges</u>                   |   |                     |                     |                           |                            |                             |                           |
| 541                                    | Provision for Depreciation                | \$ 3,029            | \$ 3,029            | \$ 3,200                  | \$ 3,200                   | \$ 3,200                    | \$ 3,201                  |
|  | <b>Total Fixed Charges</b>                | <b>\$ 3,029</b>     | <b>\$ 3,029</b>     | <b>\$ 3,200</b>           | <b>\$ 3,200</b>            | <b>\$ 3,200</b>             | <b>\$ 3,201</b>           |
|  | <b>Total Mechanical Maintenance</b>       | <b>\$ 144,997</b>   | <b>\$ 152,522</b>   | <b>\$ 100,671</b>         | <b>\$ 105,021</b>          | <b>\$ 96,337</b>            | <b>\$ 113,511</b>         |

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

City of Manchester, Tennessee  
Water and Sewer Fund 413

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

| Account Number | Account Description                               | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2022-2023 Estimated Balance | 2023-2024 Proposed Budget |
|----------------|---|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| 00             | <u>Special Item-OPEB</u>                          |                   |                   |                           |                            |                             |                           |
| 112            | Special Item Related to OPEB                      | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
|                | Total Special Items                               | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                        | \$ -                      |
| 49100          | Debt Service                                      |                   |                   |                           |                            |                             |                           |
| 630            | Bond Interest                                     | \$ 514,615        | \$ 203,324        | \$ 317,000                | \$ 317,000                 | \$ 274,562                  | \$ 234,717                |
| 49200          |   |                   |                   |                           |                            |                             |                           |
| 650            | SRF -Base Loan Interest                           | -                 | -                 | -                         | -                          | -                           | -                         |
| 664            | USDA Loan Interest-Water Tank                     | 8,772             | 680               | 9,000                     | 9,000                      | -                           | -                         |
| 665            | USDA Loan Interest                                | 34,436            | 2,836             | 35,000                    | 35,000                     | -                           | -                         |
| 700            | Bond Issuance Costs                               | -                 | 99,950            | -                         | -                          | -                           | -                         |
| 49501          |   |                   |                   |                           |                            |                             |                           |
| 690            | Other Debt Service                                | -                 | -                 | -                         | -                          | -                           | -                         |
| 691            | Bank Service Charges                              | -                 | 300               | 2,000                     | 2,000                      | 800                         | 80                        |
|                | Total Debt Service                                | \$ 557,823        | \$ 307,090        | \$ 363,000                | \$ 363,000                 | \$ 275,362                  | \$ 235,511                |
|                | Total Expenses                                    | \$ 6,523,417      | \$ 6,717,207      | \$ 6,949,221              | \$ 7,879,534               | \$ 7,573,052                | \$ 14,556,611             |
|                | Revenues Over (Under) Expenses                    | \$ 725,391        | \$ 30,115         | \$ 176,429                | \$ (753,884)               | \$ 1,213,173                | \$ (4,725,861)            |
|                | Convert to Cash Basis:                            |                   |                   |                           |                            |                             |                           |
|                | Principal Payments                                | (1,764,066)       | (2,362,403)       | (1,405,000)               | (1,405,000)                | (1,405,000)                 | (1,435,000)               |
|                | Depreciation                                      | 1,653,474         | 1,620,464         | 1,642,700                 | 1,989,200                  | 1,989,200                   | 1,989,200                 |
|                | Total Conversion to Cash Basis                    | 614,799           | (711,824)         | 414,129                   | (169,684)                  | 1,797,373                   | (4,171,661)               |
|                | Estimated Beginning Net Assets July 1 Restatement | \$ 23,872,598     | 24,638,989        | \$ 24,669,104             | \$ 24,669,104              | \$ 24,669,104               | \$ 25,882,277             |
|                | Estimated Ending Net Assets June 30               | \$ 24,638,989     | \$ 24,669,104     | \$ 24,845,533             | \$ 23,915,220              | \$ 25,882,277               | \$ 21,156,404             |

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

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

| Account Number                      | Account Description                  | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|-------------------------------------|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Revenues and Other Sources</u>   |                                      |                   |                   |                           |                            |                           |
| <u>Local Taxes</u>                  |                                      |                   |                   |                           |                            |                           |
| 40110                               | Current Property Taxes               | \$ 2,836,750      | 2,876,917 \$      | 2,349,210 \$              | 2,349,210                  | 2,349,210                 |
| 40120                               | Trustee's Collections-Prior Year     | 68,107            | 46,468            | 75,000                    | 75,000                     | 75,000                    |
|                                     | Bankruptcy                           | 359               | 1,480             | 500                       | 500                        | 500                       |
| 40130                               | Cir Clk/Master-Prior Year            | 32,942            | 17,850            | 31,000                    | 31,000                     | 31,000                    |
| 40140                               | Interest & Penalty                   | 23,658            | 15,867            | 25,000                    | 25,000                     | 25,000                    |
| 40161                               | Payments in lieu of taxes-T.V.A.     | 3,305             | 163               | 150                       | 150                        | 150                       |
| 40162                               | Payments-Utilities                   | -                 | 8,085             | 2,200                     | 2,200                      | 2,200                     |
| 40163                               | Payments in lieu of taxes - Other    | 60,283            | 50,881            | 700                       | 700                        | 700                       |
| 40210                               | Local Option Sales Tax               | 2,201,286         | 2,610,467         | 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                    | \$ 5,226,690      | 5,628,178 \$      | 4,216,710 \$              | 4,216,710 \$               | 4,216,710                 |
| <u>Licenses and Permits</u>         |                                      |                   |                   |                           |                            |                           |
| 41110                               | Marriage Licenses                    | \$ 637            | 721 \$            | 650 \$                    | 650 \$                     | 650 \$                    |
|                                     | Total Licenses and Permits           | \$ 637            | 721 \$            | 650 \$                    | 650 \$                     | 650 \$                    |
| <u>Charges for Current Services</u> |                                      |                   |                   |                           |                            |                           |
| 43511                               | Tuition - Regular Day Students       | \$ 14,850         | 19,150 \$         | 22,000 \$                 | 22,000                     | 22,000                    |
| 43570                               | Receipts from Individual Schools     | -                 | -                 | -                         | -                          | -                         |
| 43581                               | Community Services - E.S.P.          | 17,697            | 22,957            | 16,857                    | 16,857                     | 29,229                    |
| 43583                               | TBI Criminal Background Fee          | -                 | -                 | -                         | -                          | -                         |
|                                     | Total Charges for Current Services   | \$ 32,547         | 42,107 \$         | 38,857 \$                 | 38,857 \$                  | 51,229                    |
| <u>Other Local Revenues</u>         |                                      |                   |                   |                           |                            |                           |
| 44110                               | Interest Income                      | \$ 13,468         | 3,300 \$          | 4,000 \$                  | 4,000                      | 4,000                     |
| 44120                               | Lease/Rentals                        | -                 | -3,060            | -                         | -                          | -                         |
| 44130                               | Sale of Materials and Supplies       | -                 | -                 | -                         | -                          | -                         |
| 44146                               | E-Rate Funding                       | -                 | -                 | -                         | -                          | -                         |
| 44170                               | Miscellaneous Refunds                | 176,276           | 47,938            | 20,000                    | 20,000                     | 20,000                    |
| 44560                               | Damages Recovered from Indv.         | 1,668             | 303               | 500                       | 500                        | 500                       |
| 44570                               | Cont. & Gifts                        | 9,450             | 8,205             | 5,000                     | 5,000                      | 5,000                     |
| 44590                               | Other                                | 5,000             | 13,500            | -                         | -                          | -                         |
| 44990                               | Other Local Revenue                  | -                 | -                 | -                         | -                          | -                         |
|                                     | Total Other Local Revenues           | \$ 205,862        | 70,186 \$         | 29,500 \$                 | 29,500 \$                  | 29,500                    |
| <u>State Education Funds</u>        |                                      |                   |                   |                           |                            |                           |
| 46511                               | Basic Education Program              | \$ 7,922,168      | 8,198,828         | 8,434,000 \$              | 8,434,000                  | 10,076,394                |
| 46515                               | Early Childhood Ed. Program          | 276,683           | 277,974           | 280,297                   | 280,297                    | 280,297                   |
| 46590                               | Other State Ed. Funds - Safe Schools | 539,132           | 2,148             | 30,420                    | 32,230                     | 32,230                    |
| 46590                               | Other State Education Funds CSH      | -                 | 81,000            | 81,000                    | 81,000                     | 81,000                    |
| 46590                               | Other State Education FundsFRC       | -                 | 59,066            | 59,223                    | 59,223                     | 59,223                    |
| 46590                               | Other State Education Funds Summer   | -                 | 356,615           | -                         | -                          | -                         |
| 46590                               | Other State Education Funds          | -                 | 30,420            | -                         | -                          | -                         |
| 46590                               | Leaps Grant                          | -                 | 655,025           | -                         | 1,077,656                  | -                         |
| 46595                               | Student Mgmt. System                 | -                 | -                 | -                         | -                          | -                         |
| 46610                               | Regular Career Ladder                | 29,994            | 20,345            | 32,000                    | 32,000                     | 32,000                    |
| 46612                               | Extended Career Ladder               | -                 | -                 | -                         | -                          | -                         |
| 46630                               | Energy Efficient Grant               | 610,502           | -                 | -                         | -                          | -                         |
|                                     | Total State Education Funds          | \$ 9,378,469      | 9,681,421 \$      | 8,916,940 \$              | 10,395,902 \$              | 10,388,691                |
| <u>Other State Revenues</u>         |                                      |                   |                   |                           |                            |                           |
| 46840                               | Alcoholic Beverage Tax               | \$ 1,407          | 2,096 \$          | 1,000 \$                  | 1,000 \$                   | 1,000                     |
| 46980                               | Other State Grants                   | -                 | 31,987            | -                         | -                          | -                         |
|                                     | Total Other State Revenues           | \$ 1,407 \$       | 34,083 \$         | 1,000 \$                  | 1,000 \$                   | 1,000                     |

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

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

| Account Number                     | Account Description                       | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|------------------------------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| <u>Federal Government</u>          |   |                   |                   |                           |                            |                           |
| 47111                              | Food Service                              | \$ (29,348)       | 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       | -                 | -                 | -                         | -                          | -                         |
| 47990                              | TAP Grant                                 | -                 | -                 | -                         | -                          | -                         |
|                                    | Total Federal Government                  | \$ 115,899 \$     | 29,348 \$         | - \$                      | - \$                       | - \$                      |
|                                    | Total Revenues                            | \$ 14,961,511 \$  | 15,486,044 \$     | 13,203,657 \$             | 14,682,619 \$              | 14,687,780 \$             |
| <u>Other Sources</u>               |   |                   |                   |                           |                            |                           |
| 49700                              | Insurance Recovery                        | \$ -              | \$ -              | \$ -                      | \$ -                       | \$ -                      |
| 49800                              | Transfer from Fed. Ind. Costs             | -                 | -                 | -                         | -                          | -                         |
| 49810                              | City General Fund Transfers               | 1,858,467         | 1,728,437         | 1,858,467                 | 1,858,467                  | 1,858,467                 |
|                                    | Request for Liquor by Drink Tax from City | -                 | -                 | -                         | -                          | -                         |
|                                    | Total Other Sources                       | \$ 1,858,467 \$   | 1,728,437 \$      | 1,858,467 \$              | 1,858,467 \$               | 1,858,467 \$              |
|                                    | Total Revenues and Other Sources          | \$ 16,819,978 \$  | 17,214,481 \$     | 15,062,124 \$             | 16,541,086 \$              | 16,546,247 \$             |
| <u>Expenditures and Other Uses</u> |   |                   |                   |                           |                            |                           |
| <u>Instructional Expenditures</u>  |   |                   |                   |                           |                            |                           |
| 71100                              | Regular Instruction Program               |                   |                   |                           |                            |                           |
| 116                                | Teachers                                  | \$ 4,734,141      | 4,965,018         | 5,095,170 \$              | 5,354,970                  | 5,649,995                 |
| 116                                | Teachers-TAP Performance                  | -                 | -                 | 133,310                   | 133,310                    | 143,030                   |
| 116                                | Teachers-Summer Learning                  | -                 | 13,253            | 16,000                    | 16,000                     | 16,000                    |
| 116                                | Teachers-Bridge                           | -                 | -                 | -                         | -                          | -                         |
| 116                                | Teachers-Instructional Coaches            | -                 | 563               | 5,000                     | 5,000                      | 5,000                     |
| 117                                | Career Ladder Program                     | 13,249            | 121,362           | 128,132                   | 131,132                    | 173,999                   |
| 127                                | Extended Career Ladder                    | -                 | 167,122           | 163,599                   | 184,279                    | 206,291                   |
| 128                                | Homebound                                 | 955               | 163,954           | 156,000                   | 156,000                    | 156,000                   |
| 162                                | Clerical Personnel                        | 116,060           | 60,259            | 82,335                    | 87,335                     | 95,000                    |
| 163                                | Educational Assistants                    | 158,587           | 5,457             | 40,000                    | 228,000                    | 100,000                   |
| 188                                | Bonus Payments                            | 99,949            | 70,698            | 75,000                    | 75,000                     | 75,000                    |
| 189                                | Other Salaries                            | 169,225           | 322,370           | 348,661                   | 366,683                    | 389,938                   |
| 189                                | Other Salaries & Wages                    | -                 | 476,259           | 483,757                   | 506,805                    | 500,000                   |
| 195                                | Certified Substitute Teachers             | 44,754            | 3,925             | 5,502                     | 5,502                      | 3,600                     |
| 198                                | Non-Cert. Substitute Teachers             | 75,236            | 911,751           | 998,858                   | 998,858                    | 1,030,300                 |
| 201                                | Social Security                           | 310,900           | 43,918            | 50,224                    | 50,224                     | 45,206                    |
| 204                                | State Retirement                          | 452,619           | 2,295             | 7,000                     | 7,200                      | 7,000                     |
| 203                                | Life Insurance                            | 3,474             | 5,977             | 6,500                     | 7,000                      | 6,500                     |
| 207                                | Medical Insurance                         | 896,471           | 75,287            | 81,542                    | 86,042                     | 91,196                    |
| 208                                | Dental Insurance                          | 41,991            | 44,624            | 45,000                    | 60,700                     | 60,000                    |
| 210                                | Unemployment Compensation                 | 2,477             | 43,444            | 51,000                    | 51,000                     | 52,000                    |
| 211                                | Local Retirement                          | 8,335             | -                 | -                         | -                          | -                         |
| 212                                | Empl. Medicare Liability                  | 72,710            | -                 | -                         | -                          | -                         |
| 217                                | Retirement-Hybrid                         | 37,729            | -                 | -                         | -                          | -                         |
| 299                                | Other Fringe Benefits                     | 43,567            | 95,508            | 72,000                    | 72,000                     | 75,000                    |
| 336                                | Maintenance/repair of Equipment           | -                 | 120,521           | 125,000                   | 125,000                    | 125,000                   |
| 399                                | Other Contracted Services                 | 65,616            | -                 | -                         | -                          | -                         |
| 429                                | Instructional Supplies                    | 119,676           | 12,149            | 25,000                    | 25,000                     | 25,000                    |
| 430                                | Textbooks-Electronic                      | 59,785            | 4,880             | 55,000                    | 55,000                     | 115,000                   |
| 449                                | Textbooks                                 | 66,598            | -                 | -                         | -                          | -                         |
| 471                                | Software                                  | -                 | -                 | -                         | -                          | -                         |
| 499                                | Other Supplies/Materials-SAFE             | -                 | -                 | -                         | -                          | -                         |
| 499                                | TVA Grant                                 | -                 | 58,765            | 3,000                     | 3,000                      | 3,000                     |
| 499                                | Other Supplies/Materials                  | -                 | -                 | -                         | -                          | -                         |
| 499                                | Other Supplies/Summer Learning            | -                 | -                 | -                         | -                          | -                         |
| 599                                | Other Charges                             | -                 | -43               | 1,000                     | 12,792                     | 1,000                     |
| 722                                | Instructional Equipment                   | 3,113             | -                 | -                         | 1,000                      | 1,000                     |
|                                    | Total Regular Instruction Program         | \$ 7,597,217 \$   | 7,789,316 \$      | 8,128,010 \$              | 8,837,062 \$               | 9,026,055 \$              |

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

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

| Account Number | Account Description                    | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 71150          | <u>Alternative Instruction Program</u> |                   |                   |                           |                            |                           |
| 116            | Teachers                               | 19,755            | 25,312            | 17,687                    | 28,687                     | 30,498                    |
| 201            | Social Security                        | 1,213             | 1,349             | 1,097                     | 1,497                      | 1,891                     |
| 204            | State Retirement                       | 2,029             | 2,607             | 1,537                     | 2,537                      | 2,440                     |
| 206            | Life Insurance                         | 12                | 18                | 36                        | 36                         | 36                        |
| 207            | Medical Insurance                      | 2,511             | 6,241             | 6,740                     | 6,940                      | 7,324                     |
| 208            | Dental Insurance                       | 148               | 228               | 246                       | 246                        | 243                       |
| 210            | Unemployment Compensation              | 10                | 21                | 100                       | 100                        | 100                       |
| 212            | Employer Medicare                      | 284               | 316               | 257                       | 357                        | 442                       |
| 299            | Other Fringe Benefits                  | 172               | 250               | 250                       | 250                        | 250                       |
|                | Total Alternative Instruction Program  | \$ 26,134         | \$ 36,342         | \$ 27,950                 | \$ 40,650                  | \$ 43,224                 |
| 71200          | <u>Special Education Program</u>       |                   |                   |                           |                            |                           |
| 116            | Teachers                               | 680,529           | 725,557           | 753,199                   | 765,199                    | 816,725                   |
| 117            | Career Ladder Program                  | 1,000             |                   |                           |                            |                           |
| 127            | Career Ladder - Ext. Contracts         | -                 |                   |                           |                            |                           |
| 128            | Homebound Teachers                     | -                 |                   |                           |                            |                           |
| 163            | Educational Assistants                 | 177,303           | 172,465           | 218,407                   | 203,407                    | 259,460                   |
| 171            | Speech Pathologist                     | 117,886           | 151,392           | 158,396                   | 159,396                    | 112,468                   |
| 188            | Bonus Payments                         | 20,841            |                   |                           |                            |                           |
| 189            | Other Salaries                         | 27,858            |                   |                           |                            |                           |
| 195            | Certified Substitute Teachers          | 10,000            | 14,515            | 15,000                    | 31,000                     | 25,000                    |
| 201            | Social Security                        | 59,357            | 60,332            | 70,061                    | 70,061                     | 73,697                    |
| 204            | State Retirement                       | 85,170            | 68,510            | 92,983                    | 92,983                     | 92,498                    |
| 206            | Life Insurance                         | 737               | 768               | 800                       | 800                        | 800                       |
| 207            | Medical Insurance                      | 252,424           | 244,458           | 261,184                   | 261,184                    | 259,418                   |
| 208            | Dental Insurance                       | 8,649             | 8,342             | 9,051                     | 9,051                      | 8,774                     |
| 210            | Unemployment Compensation              | 624               | 615               | 1,300                     | 1,300                      | 1,300                     |
| 211            | Local Retirement                       | 1,540             | 361               | 2,000                     | 2,000                      | 2,000                     |
| 212            | Employer Medicare Liability            | 13,882            | 14,204            | 16,386                    | 16,386                     | 17,236                    |
| 217            | Retirement-Hybrid                      | 2,838             | 4,297             | 4,300                     | 7,300                      | 7,200                     |
| 299            | Other Fringe Benefits                  | 7,741             | 8,083             | 8,650                     | 8,650                      | 8,650                     |
| 336            | Maintenance & Repair of Equip.         | -                 |                   |                           |                            |                           |
| 399            | Other Contracted Services              | -                 |                   |                           |                            |                           |
| 429            | Instructional Supplies                 | 10,470            | 7,355             | 6,000                     | 6,000                      | 6,000                     |
| 449            | Textbooks                              | 2,339             |                   |                           |                            |                           |
| 499            | Other Supplies/Materials               | 6,911             | 850               | 3,000                     | 3,000                      | 3,000                     |
| 599            | Other Charges                          | -                 | 785               | 3,000                     | 3,000                      | 3,000                     |
| 725            | Special Ed. Equipment                  | -                 |                   |                           |                            |                           |
|                | Total Special Education Program        | \$ 1,488,099      | \$ 1,482,889      | \$ 1,623,717              | \$ 1,640,717               | \$ 1,695,226              |
| 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       | \$ 9,111,450      | \$ 9,308,547      | \$ 9,781,577              | \$ 10,520,429              | \$ 10,766,505             |
| 72000          | <u>Support Services</u>                |                   |                   |                           |                            |                           |
| 72110          | <u>Attendance</u>                      |                   |                   |                           |                            |                           |
| 105            | Supervisor/Director                    | 83,271            | 84,918            | 88,097                    | 90,097                     | 97,451                    |
| 117            | Career Ladder Program                  | 2,000             | 2,000             | 1,000                     | 2,000                      | 2,000                     |
| 121            | Data Processing Personnel              | -                 |                   |                           |                            |                           |
| 127            | Extended Career Ladder                 | -                 |                   |                           |                            |                           |
| 162            | Clerical Personnel                     | -                 | 7,920             |                           | 20,000                     |                           |
| 188            | Bonus Payments                         | 757               |                   |                           |                            |                           |
| 189            | Other Salaries                         | 1,000             |                   |                           |                            |                           |
| 201            | Social Security                        | 5,396             | 5,832             | 5,525                     | 6,865                      | 6,166                     |
| 204            | State Retirement                       | 8,938             | 9,160             | 7,743                     | 9,453                      | 8,951                     |
| 206            | Life Insurance                         | 36                | 36                | 36                        | 36                         | 36                        |
| 207            | Medical Insurance                      | 7,116             | 7,248             | 7,830                     | 7,830                      | 8,828                     |
| 208            | Dental Insurance                       | 456               | 454               | 495                       | 495                        | 541                       |
| 210            | Unemployment Compensation              | 21                | 22                | 100                       | 100                        | 100                       |
| 211            | Local Retirement                       | -                 | 92                | 200                       | 200                        | 1,443                     |
| 212            | Employer Medicare Liability            | 1,262             | 1,375             | 1,292                     | 1,731                      | 1,443                     |
| 299            | Other Fringe Benefits                  | 500               | 500               | 500                       | 500                        | 500                       |

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

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

| Account Number | Account Description                      | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 336            | Maintenance/repair of Equipment          | -                 | -                 | -                         | -                          | -                         |
| 355            | Travel                                   | -                 | 1,403             | 3,000                     | 3,000                      | 3,000                     |
| 399            | Contracted Services                      | 3,719             | -                 | 14,000                    | 14,000                     | 14,000                    |
| 499            | Other Supplies/Materials                 | 96,226            | 95,598            | 3,000                     | 3,000                      | 3,000                     |
| 524            | In-service Staff Dev.                    | -                 | 1,494             | 2,000                     | 2,000                      | 2,000                     |
| 599            | Other Charges                            | -                 | -                 | -                         | -                          | -                         |
| 701            | Equipment for Administration             | -                 | -                 | -                         | -                          | -                         |
|                | Total Attendance                         | \$ 210,698        | 218,052 \$        | 134,618 \$                | 161,307 \$                 | 148,016                   |
| 72120          | <u>Health Services</u>                   |                   |                   |                           |                            |                           |
| 105            | Supervisor/Director-CSH                  | 47,999            | 49,449            | 50,933 \$                 | 51,951                     | 55,598                    |
| 131            | Medical Personnel                        | 134,877           | 137,575           | 141,703                   | 144,703                    | 154,309                   |
| 131            | Medical Personnel CSH                    | -                 | -                 | 5,000                     | -                          | -                         |
| 188            | Bonus Payments                           | 1,533             | -                 | -                         | -                          | -                         |
| 189            | Other/Bonus Payments                     | 4,000             | -                 | -                         | -                          | -                         |
| 201            | Social Security                          | 10,735            | 10,618            | 8,786                     | 8,786                      | 9,567                     |
| 201            | Social Security CSH                      | 7,292             | 7,221             | 3,158                     | 2,791                      | 3,448                     |
| 204            | State Retirement                         | -                 | -                 | 9,920                     | 9,920                      | 10,802                    |
| 204            | State Retirement CSH                     | -                 | -                 | 3,565                     | 2,920                      | -                         |
| 206            | Life Insurance                           | 143               | 143               | 143                       | 143                        | 143                       |
| 206            | Life Insurance CSH                       | -                 | -                 | 36                        | 40                         | 36                        |
| 207            | Medical Insurance                        | -                 | -                 | 14,000                    | 22,000                     | 20,000                    |
| 207            | Medical Insurance CSH                    | 32,252            | 32,159            | 11,940                    | 11,823                     | 11,500                    |
| 208            | Dental Insurance                         | 1,810             | 1,812             | 1,500                     | 1,500                      | 1,500                     |
| 208            | Dental Insurance CSH                     | -                 | -                 | 490                       | 454                        | 400                       |
| 210            | Unemployment                             | 84                | 83                | 400                       | 400                        | 400                       |
| 210            | Unemployment CSH                         | -                 | -                 | 100                       | 100                        | 50                        |
| 211            | Local Retirement                         | 3,484             | 3,427             | 3,600                     | 3,700                      | 3,850                     |
| 212            | Employer Medicare                        | 2,511             | 2,483             | 2,055                     | 2,055                      | 2,238                     |
| 212            | Employer Medicare CSH                    | -                 | -                 | 739                       | 653                        | 806                       |
| 355            | Travel/CSH                               | -                 | -                 | -                         | 10                         | -                         |
| 399            | Other Contracted Svcs. - CSH (Dietician) | -                 | -                 | -                         | -                          | -                         |
| 499            | Other Supplies & Materials/CSH           | -                 | -                 | 4,039                     | 8,054                      | 5,000                     |
| 499            | Other Supplies & Materials CFG           | -                 | -                 | -                         | -                          | -                         |
| 499            | Other Supplies & Materials               | 15,733            | 12,097            | 3,000                     | 3,000                      | 3,000                     |
| 524            | In-service Staff Dev./CSH                | -                 | -                 | -                         | 2,204                      | 3,000                     |
| 524            | In-service Staff Dev.                    | 531               | -                 | 1,000                     | -                          | 1,000                     |
| 599            | Other Charges                            | -                 | -                 | -                         | -                          | -                         |
|                | Total Health Services                    | \$ 262,984        | 257,067 \$        | 266,107 \$                | 277,207 \$                 | 274,747                   |
| 72130          | <u>Other Student Support</u>             |                   |                   |                           |                            |                           |
| 117            | Career Ladder Program                    | -                 | -                 | -                         | -                          | -                         |
| 123            | Guidance Personnel                       | 160,742           | 114,398           | 174,880                   | 178,380                    | 190,364                   |
| 127            | Extended Career Ladder                   | -                 | -                 | -                         | -                          | -                         |
| 130            | Social Workers                           | 61,240            | -                 | 63,201                    | 63,201                     | 69,352                    |
| 138            | Pupil Personnel                          | -                 | -                 | -                         | -                          | -                         |
| 188            | Bonus Payments                           | 3,030             | 500               | 515                       | 515                        | 515                       |
| 189            | Other Salaries                           | 4,500             | 6,412             | 14,793                    | 14,793                     | 16,103                    |
| 201            | Social Security                          | 12,899            | 11,835            | 20,734                    | 20,734                     | 23,375                    |
| 204            | State Retirement                         | 23,571            | 72                | 100                       | 110                        | 136                       |
| 206            | Life Insurance                           | 144               | 24,179            | 50,000                    | 50,000                     | 50,100                    |
| 207            | Medical Insurance                        | 45,547            | 910               | 2,000                     | 2,000                      | 2,000                     |
| 208            | Dental Insurance                         | 1,820             | 42                | 150                       | 150                        | 150                       |
| 210            | Unemployment Compensation                | 84                | 1,500             | 3,535                     | 3,535                      | 3,766                     |
| 212            | Employer Medicare Liability              | 3,017             | 950               | 2,000                     | 2,000                      | 2,000                     |
| 299            | Other Fringe Benefits                    | 2,000             | 0                 | 133,500                   | 133,500                    | 146,850                   |
| 309            | Contracts with Govt Agency               | 125,205           | -                 | 1,200                     | 1,200                      | 1,200                     |
| 322            | Evaluation and Testing                   | -                 | 442               | 1,000                     | 1,000                      | 1,000                     |
| 355            | Travel                                   | -                 | -                 | -                         | -                          | -                         |
| 399            | Other Contracted Services                | -                 | 60                | 1,000                     | 3,500                      | 1,000                     |
| 499            | Other Supplies & Materials               | 430               | 23                | -                         | -                          | -                         |
| 599            | Other Charges                            | -                 | -                 | -                         | -                          | -                         |
|                | Total Other Student Support              | \$ 444,229 \$     | 161,323 \$        | 468,608 \$                | 474,618 \$                 | 507,396                   |

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

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

| Account Number | Account Description                      | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 72210          | <u>Regular Instruction Program</u>       |                   |                   |                           |                            |                           |
| 105            | Supervisor/Director                      | \$ -              | \$ -              | \$ -                      | \$ 21,046                  | \$ 27,000                 |
| 117            | Career Ladder Program                    | -                 | -                 | -                         | -                          | -                         |
| 127            | Extended Career Ladder Program           | -                 | -                 | -                         | -                          | -                         |
| 129            | Librarians                               | 172,256           | 179,219           | 187,126                   | 190,926                    | 201,864                   |
| 138            | Inst. Computer Personnel                 | -                 | -                 | -                         | -                          | -                         |
| 188            | Bonus Payments                           | 2,272             |                   |                           |                            |                           |
| 189            | Other Sal. & Wages                       | 3,000             |                   |                           |                            |                           |
| 201            | Social Security                          | 10,163            | 10,205            | 11,602                    | 12,223                     | 14,190                    |
| 204            | State Retirement                         | 18,232            | 18,460            | 16,262                    | 18,405                     | 20,598                    |
| 206            | Life Insurance                           | 108               | 108               | 108                       | 108                        | 126                       |
| 207            | Medical Insurance                        | 103,424           | 93,524            | 33,000                    | 70,850                     | 39,100                    |
| 207            | Medical Insurance-Retirees               | -                 | -                 | 90,000                    | 90,000                     | 90,000                    |
| 208            | Dental Insurance                         | 1,365             | 1,365             | 1,500                     | 3,062                      | 1,706                     |
| 210            | Unemployment Compensation                | 61                | 55                | 200                       | 200                        | 250                       |
| 212            | Employer Medicare Liability              | 2,377             | 2,387             | 2,714                     | 2,714                      | 3,319                     |
| 299            | Other Fringe Benefits                    | 1,500             | 1,500             | 1,500                     | 1,650                      | 2,000                     |
| 320            | Dues and Memberships                     | -                 | -                 | -                         | -                          | -                         |
| 336            | Maint/Repair of Equipment                | -                 | -                 | 5,000                     | 5,000                      | 5,000                     |
| 355            | Travel                                   | 239               | 592               |                           |                            |                           |
| 399            | Other Contracted Services                | -                 | -                 | -                         | -                          | -                         |
| 432            | Library Books/Media                      | -                 | -                 | 6,000                     | 6,000                      | 6,000                     |
| 499            | Other Supplies & Materials               | -                 | 497               | 1,000                     | 1,000                      | 1,000                     |
| 524            | In-service/Staff Development             | 2,158             |                   | 15,000                    | 15,000                     | 15,000                    |
| 599            | Other Charges                            | -                 | 16,085            |                           |                            |                           |
| 790            | Other Equipment                          | -                 | -                 |                           |                            |                           |
|                | <b>Total Regular Instruction Program</b> | <b>\$ 317,155</b> | <b>\$ 323,997</b> | <b>\$ 371,012</b>         | <b>\$ 438,184</b>          | <b>\$ 427,153</b>         |
| 72220          | <u>Special Education Program</u>         |                   |                   |                           |                            |                           |
| 105            | Supervisor/Director                      | \$ 70,476         | 73,262            | 77,053                    | 81,053                     | 79,231                    |
| 117            | Career Ladder Program                    | -                 | -                 | -                         | -                          | -                         |
| 124            | Psychological Personnel                  | 56,914            | 58,975            | 61,763                    | 58,563                     | 67,034                    |
| 135            | Assessment Personnel                     | -                 | -                 | -                         | -                          | -                         |
| 162            | Clerical Personnel                       | 19,074            | 11,801            | 25,000                    | 25,000                     | 25,000                    |
| 188            | Bonus Payments                           | 2,226             |                   |                           |                            |                           |
| 189            | Other Salaries-Sick                      | 3,000             |                   |                           |                            |                           |
| 201            | Social Security                          | 9,191             | 8,722             | 10,157                    | 10,157                     | 10,619                    |
| 204            | State Retirement                         | 13,444            | 13,620            | 12,064                    | 12,064                     | 15,414                    |
| 206            | Life Insurance                           | 72                | 72                | 70                        | 70                         | 70                        |
| 207            | Medical Insurance                        | 17,453            | 17,777            | 19,200                    | 22,400                     | 22,000                    |
| 208            | Dental Insurance                         | 910               | 910               | 984                       | 984                        | 998                       |
| 210            | Unemployment Compensation                | 84                | 55                | 100                       | 100                        | 100                       |
| 211            | Local Retirement                         | -                 | -                 | -                         | -                          | -                         |
| 212            | Employer Medicare Liability              | 2,150             | 2,040             | 2,376                     | 2,376                      | 2,484                     |
| 299            | Other Fringe Benefits                    | 1,000             | 1,000             | 1,000                     | 1,000                      | 1,000                     |
| 307            | Communication                            | -                 | -                 | -                         | -                          | -                         |
| 336            | Maintenance/repair of Equipment          | -                 | -                 | 400                       | 400                        | 400                       |
| 355            | Travel                                   | -                 | 123               | 3,000                     | 3,000                      | 3,000                     |
| 399            | Other Contracted Services                | 80,162            | 72,074            | 73,000                    | 73,000                     | 73,000                    |
| 499            | Other Supplies & Materials               | 5,893             | 32,467            | 1,000                     | 1,000                      | 1,000                     |
| 524            | In-service/Staff Development             | 3,513             | 2,264             | 4,000                     | 4,000                      | 4,000                     |
| 599            | Other Charges                            | -                 | -                 | -                         | -                          | -                         |
| 725            | Special Ed. Equipment                    | -                 | -                 | -                         | -                          | -                         |
|                | <b>Total Special Education Program</b>   | <b>\$ 285,562</b> | <b>\$ 295,162</b> | <b>\$ 291,167</b>         | <b>\$ 295,167</b>          | <b>\$ 305,350</b>         |
| 72250          | <u>Technology</u>                        |                   |                   |                           |                            |                           |
| 105            | Director of Technology                   | \$ 77,311         | 78,838            | 81,204                    | 86,204                     | 96,042                    |
| 188            | Bonus Payments                           | 2,272             |                   |                           |                            |                           |
| 189            | Other Salaries and Wages                 | 81,336            | 81,279            | 85,137                    | 87,137                     | 92,701                    |
| 201            | Social Security                          | 9,141             | 9,032             | 10,314                    | 10,314                     | 11,702                    |
| 204            | State Retirement                         | 12,401            | 12,371            | 13,017                    | 13,017                     | 14,383                    |
| 206            | Life Insurance                           | 108               | 108               | 108                       | 108                        | 108                       |
| 207            | Medical Insurance                        | 33,058            | 33,407            | 36,080                    | 36,080                     | 37,078                    |
| 208            | Dental Insurance                         | 1,367             | 1,363             | 1,480                     | 1,480                      | 1,279                     |
| 210            | Unemployment Compensation                | 63                | 63                | 120                       | 120                        | 120                       |

**City of Manchester, Tennessee**  
**Annual Budget**  
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City of Manchester, Tennessee  
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July 01, 2023 thru June 30, 2024

| Account Number | Account Description                     | 2020-2021  |  | 2021-2022  |  | 2022-2023       |                  | 2022-2023       |            | 2023-2024 |  |
|----------------|---|------------|--|------------|--|-----------------|------------------|-----------------|------------|-----------|--|
|                |   | Audited    |  | Audited    |  | Original Budget | Estimated Budget | Proposed Budget |            |           |  |
| 212            | Employer Medicare                       | 2,138      |  | 2,112      |  | 2,412           | 2,412            | 2,412           | 2,737      |           |  |
| 299            | Other Fringe Benefits                   | 500        |  | 500        |  | 500             | 500              | 500             | 500        |           |  |
| 307            | Communication                           | 1,452      |  | 848        |  | 6,000           | 6,000            | 6,000           | 6,000      |           |  |
| 336            | Main/Repair Tech Equipment              | 35,503     |  | 45,775     |  | 60,000          | 60,000           | 60,000          | 60,000     |           |  |
| 336            | Main/Repair Tech Equipment/DPP          | -          |  | -          |  | 8,500           | 8,500            | 8,500           | 8,500      |           |  |
| 350            | Internet Connectivity                   | 34,274     |  |            |  | 36,060          | 36,060           | 36,060          | 36,060     |           |  |
| 355            | Travel                                  | 47         |  |            |  | 3,000           | 3,000            | 3,000           | 3,000      |           |  |
| 399            | Other Contracted Services/DPP           | -          |  | 20,306     |  | 7,000           | 7,000            | 7,000           | 7,000      |           |  |
| 399            | Other Contracted Services               | 22,671     |  |            |  | 4,000           | 4,000            | 4,000           | 4,000      |           |  |
| 451            | Uniforms                                | -          |  | 427        |  | 600             | 600              | 600             | 600        |           |  |
| 470            | Wiring                                  | -          |  |            |  | 3,000           | 3,000            | 3,000           | 3,000      |           |  |
| 471            | Software                                | 72,417     |  | 57,833     |  | 70,000          | 70,000           | 70,000          | 70,000     |           |  |
| 499            | Other Supplies                          | 2,609      |  | 39,435     |  | 15,000          | 15,000           | 15,000          | 15,000     |           |  |
| 524            | Inservice Staff Dev                     | 330        |  |            |  | 4,200           | 4,200            | 4,200           | 4,200      |           |  |
| 722            | Equipment/DPP                           | -          |  |            |  | 112,000         | 112,000          | 112,000         | 134,965    |           |  |
| 722            | Equipment-Technology                    | 142,542    |  | 132,273    |  | 75,000          | 75,000           | 75,000          | 75,000     |           |  |
|                | Total Technology                        | \$ 531,540 |  | \$ 515,970 |  | \$ 634,732      | \$ 641,732       | \$ 641,732      | \$ 647,915 |           |  |
| 72310          | <u>Board of Education</u>               |            |  |            |  |                 |                  |                 |            |           |  |
| 118            | Secretary to Board                      | 5,000      |  | 5,000      |  | 5,150           | 5,150            | 5,150           | 5,408      |           |  |
| 189            | Other Salaries and Wages                | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 201            | Social Security                         | 310        |  | 310        |  | 320             | 320              | 320             | 335        |           |  |
| 206            | Life Insurance                          | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 207            | Medical Insurance                       | -          |  | -1         |  | -               | -                | -               | -          |           |  |
| 208            | Dental Insurance                        | -          |  | -2         |  | -               | -                | -               | -          |           |  |
| 210            | Unemployment Compensation               | -          |  | -3         |  | 5               | 5                | 5               | 5          |           |  |
| 211            | Local Retirement                        | 350        |  | 350        |  | 361             | 361              | 361             | 378        |           |  |
| 212            | Employer Medicare Liability             | 72         |  | 72         |  | 75              | 75               | 75              | 78         |           |  |
| 302            | Advertising                             | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 305            | Audit Services                          | 20,969     |  | 18,300     |  | 25,000          | 25,000           | 25,000          | 25,000     |           |  |
| 308            | Consultants                             | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 320            | Dues and Membership                     | 12,661     |  | 10,646     |  | 8,500           | 8,500            | 8,500           | 8,500      |           |  |
| 321            | Engineering Services                    | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 331            | Legal Services                          | 5,336      |  | 4,190      |  | 25,000          | 25,000           | 25,000          | 25,000     |           |  |
| 332            | Legal Notice Recording Fees             | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 349            | Printing, Stationery and Forms          | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 351            | Bd. of Ed. Rental Payments              | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 355            | Travel                                  | 333        |  | 6,025      |  | 15,000          | 15,000           | 15,000          | 20,000     |           |  |
|                | Other Contracted Svcs. TSBA Bd. P       | -          |  | -          |  | -               | -                | -               | -          |           |  |
| 451            | Uniforms                                | -          |  | -          |  | 400             | 400              | 400             | 500        |           |  |
| 506            | Liability Insurance                     | 18,507     |  | 24,400     |  | 28,000          | 28,000           | 28,000          | 33,000     |           |  |
| 508            | Premiums on Surety Bonds                | -          |  | -          |  | 775             | 775              | 775             | 775        |           |  |
| 510            | Trustee's Commission                    | 83,257     |  | 83,816     |  | 90,000          | 96,000           | 96,000          | 85,000     |           |  |
| 513            | Worker's Compensation                   | 79,363     |  | 81,746     |  | 85,000          | 85,000           | 85,000          | 85,000     |           |  |
| 524            | In-service Staff Development            | 2,475      |  | 14,910     |  | 20,000          | 20,000           | 20,000          | 25,000     |           |  |
| 533            | Criminal Investigation Fees             | -          |  | -          |  | 300             | 300              | 300             | 300        |           |  |
| 534            | Refund to Applicants-Investigation Fees | 2,988      |  | 281        |  | 3,000           | 3,000            | 3,000           | 3,000      |           |  |
| 599            | Other Charges                           | 4,864      |  | 4,449      |  | 8,000           | 8,000            | 8,000           | 8,000      |           |  |
| 701            | Admin Equipment                         | -          |  | -          |  | -               | -                | -               | -          |           |  |
|                | Total Board of Education                | \$ 236,485 |  | \$ 254,489 |  | \$ 314,886      | \$ 320,886       | \$ 320,886      | \$ 332,279 |           |  |
| 72320          | <u>Office of the Superintendent</u>     |            |  |            |  |                 |                  |                 |            |           |  |
| 101            | Director of Schools                     | 124,897    |  | 124,551    |  | 129,299         | 145,299          | 145,299         | 143,463    |           |  |
| 117            | Career Ladder Program                   | 1,000      |  | 1,000      |  | 1,000           | 1,000            | 1,000           | 1,000      |           |  |
| 161            | Secretary                               | 54,427     |  | 55,515     |  | 57,181          | 58,381           | 58,381          | 63,500     |           |  |
| 188            | Bonus Payments                          | 1,520      |  | -          |  | -               | -                | -               | -          |           |  |
| 189            | Other Salaries-Sick                     | 2,000      |  | -          |  | -               | -                | -               | -          |           |  |
| 201            | Social Security                         | 11,156     |  | 10,980     |  | 11,624          | 12,924           | 12,924          | 12,894     |           |  |
| 204            | State Retirement                        | 13,110     |  | 12,932     |  | 11,542          | 13,142           | 13,142          | 16,002     |           |  |
| 206            | Life Insurance                          | 72         |  | 72         |  | 72              | 72               | 72              | 72         |           |  |
| 207            | Medical Insurance                       | 16,937     |  | 17,255     |  | 17,988          | 17,988           | 17,988          | 18,591     |           |  |
| 208            | Dental Insurance                        | 912        |  | 911        |  | 950             | 950              | 950             | 957        |           |  |
| 210            | Unemployment Compensation               | 42         |  | 45         |  | 100             | 100              | 100             | 100        |           |  |
| 211            | Local Retirement                        | 3,933      |  | 3,886      |  | 4,081           | 4,281            | 4,281           | 4,287      |           |  |
| 212            | Employer Medicare Liability             | 2,609      |  | 2,568      |  | 2,719           | 3,019            | 3,019           | 3,015      |           |  |

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

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

| Account Number | Account Description                       | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|---|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 299            | Other Fringe Benefits                     | 500               | 500               | 500                       | 500                        | 500                       |
| 307            | Communication                             | 14,410            | 13,705            | 12,500                    | 12,500                     | 13,000                    |
| 320            | Dues and Membership                       | 4,006             | 8,000             | 5,000                     | 5,000                      | 5,000                     |
| 336            | Maintenance/Repairs to Equipment          | -                 | -                 | -                         | -                          | -                         |
| 348            | Postal Charges                            | 3,631             | 5,167             | 5,000                     | 5,000                      | 5,000                     |
| 349            | Printing, Stationery and Forms            | -                 | 12,957            | 12,000                    | 12,000                     | 15,000                    |
| 355            | Travel                                    | 7,093             | -                 | -                         | -                          | -                         |
| 399            | Other Contracted Services                 | -                 | 497               | 2,000                     | 2,000                      | 2,000                     |
| 435            | Office Supplies                           | 160               | -                 | -                         | -                          | -                         |
| 524            | In-service Staff Development              | -                 | 2,324             | 3,500                     | 3,500                      | 3,500                     |
| 599            | Other Charges                             | 1,820             | -                 | -                         | -                          | -                         |
| 701            | Administration Equipment                  | -                 | -                 | -                         | -                          | -                         |
|                | <b>Total Office of the Superintendent</b> | <b>264,235</b>    | <b>272,865</b>    | <b>277,056</b>            | <b>299,356</b>             | <b>\$ 307,881</b>         |
| 72410          | <u>Office of the Principal</u>            |                   |                   |                           |                            |                           |
| 104            | Principals                                | \$ 212,673        | 230,325           | 258,941                   | \$ 300,401                 | 271,315                   |
| 117            | Career Ladder Program                     | 1,000             | 1,000             | 2,000                     | 2,000                      | 1,000                     |
| 127            | Extended Career Ladder                    | -                 | -                 | -                         | -                          | -                         |
| 139            | Assistant Principal                       | 180,759           | 186,933           | 199,268                   | 208,268                    | 234,060                   |
| 161            | Secretaries                               | 105,718           | 108,528           | 112,739                   | 116,139                    | 134,394                   |
| 188            | Bonus Payments                            | 6,875             | -                 | -                         | -                          | -                         |
| 189            | Other Salaries-Sick                       | 9,500             | 500               | 500                       | 500                        | 500                       |
| 201            | Social Security                           | 29,919            | 30,066            | 35,523                    | 36,856                     | 39,759                    |
| 201            | Social Security-TAP                       | 43,247            | -                 | -                         | -                          | -                         |
| 204            | State Retirement                          | -                 | 44,403            | 47,884                    | 49,604                     | 53,102                    |
| 206            | Life Insurance                            | 322               | 322               | 300                       | 300                        | 300                       |
| 207            | Medical Insurance                         | 89,011            | 91,865            | 99,215                    | 101,355                    | 107,427                   |
| 208            | Dental Insurance                          | 4,067             | 4,034             | 4,360                     | 4,360                      | 4,380                     |
| 210            | Unemployment Compensation                 | 187               | 208               | 400                       | 400                        | 400                       |
| 211            | Local Retirement                          | 5,821             | 5,483             | 5,500                     | 7,900                      | 6,000                     |
| 212            | Employer/Medicare Liability               | 6,997             | 7,032             | 8,308                     | 8,620                      | 9,298                     |
| 299            | Other Fringe Benefits                     | 2,970             | 2,973             | 3,000                     | 3,300                      | 3,000                     |
| 355            | Travel                                    | -                 | -                 | 2,500                     | 2,500                      | 2,500                     |
| 399            | Other Contracted Services                 | -                 | -                 | 500                       | 500                        | 500                       |
| 435            | Office Supplies                           | 617               | 958               | 1,500                     | 1,500                      | 1,500                     |
| 499            | Other Supplies & Materials                | -                 | -                 | -                         | -                          | -                         |
| 524            | In-service/Staff Development              | 200               | 85                | 1,200                     | 1,200                      | 1,200                     |
| 599            | Other Charges                             | -                 | -                 | -                         | -                          | -                         |
| 701            | Administration Equipment                  | -                 | -                 | -                         | -                          | -                         |
|                | <b>Total Office of the Principal</b>      | <b>\$ 699,883</b> | <b>714,715</b>    | <b>783,138</b>            | <b>\$ 845,703</b>          | <b>\$ 870,635</b>         |
| 72510          | <u>Fiscal Services</u>                    |                   |                   |                           |                            |                           |
| 119            | Accountants/Bookkeepers                   | \$ 66,312         | 67,638            | 69,668                    | \$ 74,468                  | 54,192                    |
| 122            | Purchasing Personnel                      | -                 | -                 | -                         | -                          | 78,550                    |
| 188            | Bonus Payments                            | 2,272             | -                 | -                         | -                          | -                         |
| 189            | Other Salaries                            | 127,674           | 143,596           | 157,129                   | 167,129                    | 70,507                    |
| 189            | Other Salaries-Sick                       | -                 | -                 | -                         | -                          | 62,003                    |
| 201            | Social Security                           | 11,763            | 12,187            | 14,062                    | 14,062                     | 16,445                    |
| 204            | State Retirement                          | 10,515            | 11,059            | 15,876                    | 15,873                     | 18,539                    |
| 206            | Life Insurance                            | 114               | 144               | 125                       | 145                        | 144                       |
| 207            | Medical Insurance                         | 30,956            | 40,605            | 43,854                    | 43,854                     | 45,176                    |
| 208            | Dental Insurance                          | 1,443             | 1,818             | 1,964                     | 1,964                      | 1,500                     |
| 210            | Unemployment Compensation                 | 82                | 83                | 200                       | 200                        | 200                       |
| 211            | Local Retirement                          | -                 | -                 | -                         | -                          | -                         |
| 212            | Employer/Medicare Liability               | 2,751             | 2,850             | 3,289                     | 3,289                      | 3,846                     |
| 320            | Dues and Membership                       | -                 | -                 | -                         | -                          | -                         |
| 336            | Maintenance/repair of Equipment           | -                 | 656               | 3,300                     | 1,500                      | 3,300                     |
| 355            | Travel                                    | -                 | 55,121            | 50,000                    | 50,000                     | 50,000                    |
| 399            | Other Contracted Services                 | 33,046            | -                 | -                         | -                          | -                         |
| 411            | Data Processing Supplies                  | -                 | -                 | -                         | -                          | -                         |
| 499            | Other Materials & Supplies                | 7,998             | 8,795             | 3,000                     | 3,000                      | 4,000                     |
| 524            | In-service/Staff Development              | 1,323             | 3,774             | 5,000                     | 5,000                      | 5,000                     |
| 599            | Other Charges                             | -                 | -                 | -                         | -                          | -                         |
| 701            | Administration Equipment                  | 2,272             | 280               | 2,000                     | 2,000                      | 2,000                     |
|                | <b>Total Fiscal Services</b>              | <b>\$ 298,521</b> | <b>348,606</b>    | <b>369,467</b>            | <b>\$ 382,484</b>          | <b>\$ 415,402</b>         |

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

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

| Account Number | Account Description                  | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 72610          | Operation of Plant                   |                   | 232,729           | 309,835                   | 309,835                    | 424,550                   |
| 166            | Custodial Personnel                  | \$ 227,458        |                   |                           |                            |                           |
| 188            | Bonus Payments                       | 6,770             |                   |                           |                            |                           |
| 189            | Other Salaries-Sick                  | 9,000             |                   |                           |                            |                           |
| 201            | Social Security                      | 14,149            | 13,421            | 19,210                    | 19,210                     | 26,322                    |
| 204            | State Retirement                     | 12,577            | 12,118            | 21,687                    | 21,687                     | 29,719                    |
| 206            | Life Insurance                       | 279               | 273               | 300                       | 320                        | 340                       |
| 207            | Medical Insurance                    | 68,373            | 67,978            | 75,835                    | 75,835                     | 80,564                    |
| 208            | Dental Insurance                     | 3,533             | 3,447             | 3,770                     | 4,080                      | 4,403                     |
| 210            | Unemployment Compensation            | 197               | 217               | 400                       | 400                        | 400                       |
| 211            | Local Retirement                     | -                 |                   |                           |                            |                           |
| 212            | Employer Medicare                    | 3,309             | 3,139             | 4,493                     | 4,493                      | 6,156                     |
| 329            | Laundry Service/Uniforms             | 13,957            | 12,508            | 16,000                    | 16,000                     | 5,000                     |
| 336            | Maintenance/repair of Equipment      | -                 |                   | 320                       | 320                        | 320                       |
| 359            | Disposal Fee                         | 39,771            | 37,537            | 41,000                    | 41,000                     | 43,000                    |
| 399            | Contracted Services                  |                   | 23,589            |                           |                            |                           |
| 410            | Custodial Supplies                   | 48,591            | 61,150            | 48,000                    | 48,000                     | 53,000                    |
| 415            | Electricity                          | 340,676           | 309,666           | 350,000                   | 350,000                    | 350,000                   |
| 434            | Natural Gas                          | 15,243            | 22,172            | 28,000                    | 28,000                     | 37,000                    |
| 451            | Uniforms                             | 100               |                   | 2,000                     | 2,000                      | 2,000                     |
| 454            | Water/Sewer                          | 34,239            | 36,740            | 36,000                    | 36,000                     | 38,000                    |
| 499            | Other Supplies and Materials         | -                 |                   | 550                       | 550                        | 550                       |
| 501            | Boiler Insurance                     | 200               |                   | 2,000                     | 2,000                      | 2,000                     |
| 502            | Building and Contents Insurance      | 42,000            | 48,279            | 49,000                    | 49,000                     | 49,000                    |
| 599            | Other Charges                        | 23,396            |                   | 25,000                    | 25,000                     | 25,000                    |
| 720            | Plant Operation Equipment            | 13,275            |                   | 6,000                     | 6,000                      | 8,500                     |
|                | Total Operation of Plant             | \$ 917,093        | 884,963           | 1,039,400                 | 1,039,730                  | \$ 1,185,824              |
| 72620          | Maintenance of Plant                 |                   |                   |                           |                            |                           |
| 105            | Supervisor                           |                   |                   |                           | 5,900                      |                           |
| 167            | Maintenance Personnel                | 198,248           | 215,131           | 229,485                   | 229,485                    | 237,173                   |
| 188            | Bonus Payments                       | 3,030             |                   |                           |                            |                           |
| 189            | Other Salaries-Sick                  | 4,000             |                   |                           |                            |                           |
| 201            | Social Security                      | 11,982            | 12,595            | 14,229                    | 14,229                     | 14,705                    |
| 204            | State Retirement                     | 10,736            | 10,938            | 16,064                    | 16,064                     | 16,602                    |
| 206            | Life Insurance                       | 141               | 141               | 150                       | 150                        | 150                       |
| 207            | Medical Insurance                    | 38,477            | 38,689            | 41,820                    | 41,820                     | 40,598                    |
| 208            | Dental Insurance                     | 1,789             | 1,785             | 1,930                     | 1,930                      | 1,929                     |
| 210            | Unemployment Compensation            | 82                | 100               | 200                       | 260                        | 200                       |
| 212            | Employer Medicare Liability          | 2,802             | 2,946             | 3,328                     | 3,328                      | 3,440                     |
| 307            | Communication                        | 1,212             | 718               | 2,000                     | 2,000                      | 2,200                     |
| 335            | Maintenance & Repairs-Non-Recurring  | 101,230           | 101,848           |                           |                            |                           |
| 335            | Maintenance & Repairs/Buildings      | -                 |                   | 100,000                   | 100,000                    | 100,000                   |
| 335            | Maintenance & Repairs/Buildings HVAC | -                 |                   | 55,000                    | 55,000                     | 55,000                    |
| 336            | Maintenance & Repairs/ Equipment     | 12,492            | 12,865            | 15,000                    | 15,000                     | 15,000                    |
| 338            | Maintenance & Repairs/Vehicles       | 187               | 4,522             | 4,000                     | 4,000                      | 4,000                     |
| 355            | Travel                               | 1,561             | 1,201             | 1,000                     | 1,000                      | 1,000                     |
| 399            | Other Contracted Services            | 18,712            | 20,902            | 17,000                    | 17,000                     | 21,000                    |
| 425            | Gasoline                             | 5,087             | 2,603             | 3,000                     | 3,000                      | 3,000                     |
| 426            | Construction Materials               | 472               | 265               | 6,000                     | 6,000                      | 6,000                     |
| 451            | Uniforms                             | 1,059             |                   | 1,200                     | 1,200                      | 1,200                     |
| 499            | Field Maintenance                    |                   |                   |                           |                            |                           |
| 499            | Other Supplies and Materials         | 396               | 33,738            | 7,000                     | 7,000                      | 7,000                     |
| 511            | Vehicle Insurance                    | 2,750             | 2,750             | 2,750                     | 2,750                      | 2,750                     |
| 524            | In-service Staff Development         | -                 |                   | 300                       | 300                        | 300                       |
| 599            | Other Charges                        | 120               | 150               | 1,000                     | 1,000                      | 1,000                     |
| 717            | Maintenance Equipment                | 5,214             |                   | 5,000                     | 5,000                      | 5,000                     |
|                | Total Maintenance of Plant           | \$ 421,779        | \$ 463,887        | \$ 527,456                | \$ 533,416                 | \$ 559,247                |
| 72710          | Transportation                       |                   |                   |                           |                            |                           |
| 105            | Supervisor                           | 5,050             | 5,151             | 5,306                     | 5,306                      | 5,250                     |
| 146            | Bus Drivers                          | -                 | 2,599             | 7,100                     | 16,100                     | 15,884                    |
| 201            | Social Security                      | 287               | 338               | 769                       | 1,069                      | 1,311                     |
| 204            | State Retirement                     | 264               | 292               | 869                       | 869                        | 1,480                     |

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

| Account Number | Account Description                 | 2020-2021 Audited | 2021-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|----------------|-------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 206            | Life Insurance                      | 30                | 3                 | 20                        | 20                         | 20                        |
| 207            | Health Insurance                    | 877               | 810               | 845                       | 845                        | 600                       |
| 208            | Dental Insurance                    | 34                | 33                | 34                        | 34                         | 30                        |
| 210            | Unemployment Compensation           | 2                 | 3                 | 30                        | 40                         | 30                        |
| 212            | Employer Medicare Liability         | 67                | 79                | 180                       | 280                        | 307                       |
| 338            | Maintenance/repair of Vehicles      | 7,519             | 8,211             | 13,000                    | 21,000                     | 20,000                    |
| 399            | Other Contracted Services           | -                 | -                 | -                         | -                          | -                         |
| 412            | Diesel Fuel                         | 1,148             | 9,946             | 10,000                    | 10,000                     | 15,000                    |
| 499            | Other Supplies                      | -                 | -                 | -                         | -                          | -                         |
| 511            | Vehicle Insurance                   | 10,000            | 10,000            | 10,000                    | 10,000                     | 10,000                    |
| 599            | Other Charges                       | 1,581             | 1,112             | 1,200                     | 1,200                      | 1,200                     |
|                | Total Transportation                | \$ 26,859         | \$ 38,577         | \$ 49,353                 | \$ 66,763                  | \$ 71,112                 |
|                | Total Support Services Expenditures | \$ 4,917,023      | \$ 4,749,673      | \$ 5,527,000              | \$ 5,776,553               | \$ 6,052,957              |
| 73300          | Community Services                  |                   |                   |                           |                            |                           |
| 105            | Supervisor/Director/LeapsM          | \$ 69,038         | \$ 75,518         | \$                        | \$ 84,570                  |                           |
| 105            | Supervisor/ESP                      | -                 | -                 | -                         | -                          | -                         |
| 116            | Teachers                            | 99,146            | 114,262           |                           | 228,414                    |                           |
| 162            | Clerical Personnel                  | 21,115            | 23,557            |                           | 29,680                     |                           |
| 163            | Aides                               | 235,052           | 268,209           |                           | 533,980                    |                           |
| 169            | Part-time Personnel-LeapsM          | 21,360            | 16,737            |                           |                            |                           |
| 169            | ESP Temp/Part Time Personnel        | -                 | -                 | 15,610                    | 15,610                     | 27,777                    |
| 188            | Bonus Payments-ESP                  | 2,843             |                   |                           |                            |                           |
| 189            | Other Salaries                      | 34,618            | 29,578            |                           |                            |                           |
| 189            | ESP Other Salaries & Wages          | -                 | -                 |                           |                            |                           |
| 189            | FRC Other Salaries & Wages          | -                 | -                 | 29,436                    | 30,941                     | 39,253                    |
| 189            | LEAPS-LEAPM                         | -                 | -                 |                           | 2,000                      |                           |
| 201            | ESP Social Security                 | 29,598            | 38,924            | 970                       | 970                        | 1,722                     |
| 201            | FRC Social Security                 | -                 | -                 | 1,826                     | 1,693                      | 2,434                     |
| 201            | LEAPSM Social Security              | -                 | -                 |                           | 54,476                     |                           |
| 204            | Retirement/LEAPSM                   | 14,141            | 16,877            |                           | 33,022                     |                           |
| 204            | Retirement/FRC                      | -                 | -                 | 2,061                     | 1,739                      | 2,748                     |
| 204            | ESP -State Retirement               | 37                |                   |                           |                            | 500                       |
| 206            | ESP Life Insurance                  | -                 | -                 | 37                        | 37                         | 36                        |
| 206            | FRC Life Insurance                  | -                 | -                 |                           |                            |                           |
| 207            | Medical Insurance                   | 10,462            | 11,114            |                           |                            |                           |
| 207            | FRC Medical Insurance               | -                 | -                 | 11,995                    | 9,849                      | 10,636                    |
| 208            | ESP Dental Insurance                | 465               | 463               |                           |                            |                           |
| 208            | FRC Dental Insurance                | -                 | -                 | 500                       | 470                        | 507                       |
| 210            | ESP Unemployment Compensation       | 706               | 847               | 50                        | 50                         | 50                        |
| 210            | FRC Unemployment Compensation       | -                 | -                 | 50                        | 100                        | 50                        |
| 210            | LEAPSM Unemployment Compensation    | -                 | -                 |                           | 4,393                      |                           |
| 211            | Local Retirement                    | 98                | 698               |                           |                            |                           |
| 211            | LEAPS Local Retirement              | -                 | -                 |                           | 2,000                      |                           |
| 212            | ESP Employer Medicare Liability     | 6,922             | 9,103             | 227                       | 227                        | 403                       |
| 212            | FRC Employer Medicare Liability     | -                 | -                 | 427                       | 397                        | 569                       |
| 212            | LEAPSM Employer Medicare Liability  | -                 | -                 |                           | 12,740                     |                           |
| 217            | Re-Hybrid Stabilization             | 936               | 1,381             |                           | 2,000                      |                           |
| 299            | Fringe Benefits                     | -                 | -                 |                           |                            |                           |
| 307            | ESP Communications                  | -                 | -                 |                           |                            |                           |
| 336            | ESP Maintenance of Equipment        | -                 | -                 |                           |                            |                           |
| 355            | ESP Travel                          | -                 | -                 |                           |                            |                           |
| 355            | FRC Travel                          | -                 | -                 |                           |                            |                           |
| 355            | LEAPSM Travel                       | -                 | -                 |                           |                            |                           |
| 399            | ESP Other Contracted Services       | -                 | 4,400             |                           | 3,000                      | 200                       |
| 422            | Food Supplies                       | 1,949             | 2,254             |                           | 3,500                      |                           |
| 422            | ESP Food Supplies                   | -                 | -                 |                           |                            |                           |
| 429            | Instructional Supplies/LEAPSM       | 16,231            | 18,709            |                           | 32,415                     |                           |
| 499            | ESP Other Supplies/Materials        | -                 | -                 |                           |                            |                           |
| 499            | FRC Other Supplies/Materials        | -                 | -                 | 12,841                    | 13,485                     | 5,000                     |
| 499            | FRC2 Other Supplies/Materials       | -                 | -                 | 4,500                     | 4,501                      |                           |
| 499            | CFG Other Supplies/Materials        | 41,089            |                   |                           |                            |                           |
| 499            | We Care Other Supplies/Materials    | -                 | -                 |                           |                            | 5,000                     |

**City of Manchester, Tennessee**  
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| Account Number | Account Description                     | 2020-2021     |               | 2021-2022     |                 | 2022-2023        |                 | 2023-2024 |  |
|----------------|---|---------------|---------------|---------------|-----------------|------------------|-----------------|-----------|--|
|                |   | Audited       |               | Audited       | Original Budget | Estimated Budget | Proposed Budget |           |  |
| 499            | CFMT Other Supplies/Materials           | -             | 32,963        |               |                 | 10,322           |                 |           |  |
| 499            | LEAPS Other Supplies/Materials          | -             | 267           |               |                 |                  |                 |           |  |
| 524            | ESP In-service                          | -             |               |               | 50              | 512              |                 |           |  |
| 524            | FRC1 Inservice                          | -             |               |               |                 | 3,000            |                 |           |  |
| 524            | LEAPSM Inservice                        | -             | 6,157         |               |                 | 19,823           |                 |           |  |
| 599            | Other Charges                           |               |               |               |                 |                  |                 |           |  |
| 790            | ESP Other Equipment                     | 19,504        |               |               |                 |                  |                 |           |  |
|                | Total Community Services                | \$ 625,310    | \$ 672,055    | \$ 80,580     | \$ 1,139,916    | \$ 96,885        |                 |           |  |
| <b>73400</b>   | <b>Early Childhood Education</b>        |               |               |               |                 |                  |                 |           |  |
| 116            | Teachers                                | \$ 138,881    | 145,043       | 151,737       | \$ 155,137      | 164,868          |                 |           |  |
| 163            | Ed. Assistants                          | 57,319        | 60,715        | 63,373        | 59,973          | 44,931           |                 |           |  |
| 188            | Bonus Payments                          | 4,560         |               |               |                 |                  |                 |           |  |
| 189            | Other Salaries                          | 6,000         |               |               |                 |                  |                 |           |  |
| 201            | Soc. Security                           | 12,072        | 12,008        | 13,337        | 13,337          | 13,008           |                 |           |  |
| 204            | State Retirement                        | 15,502        | 15,488        | 17,623        | 17,623          | 17,984           |                 |           |  |
| 206            | Life Insurance                          | 216           | 216           | 216           | 216             | 216              |                 |           |  |
| 207            | Medical Ins.                            | 44,026        | 45,773        | 49,435        | 47,135          | 49,240           |                 |           |  |
| 208            | Dental Ins                              | 2,729         | 2,731         | 2,950         | 2,950           | 2,993            |                 |           |  |
| 210            | Unemp. Comp                             | 118           | 128           | 200           | 200             | 200              |                 |           |  |
| 211            | Local Retirement                        | -             |               |               |                 |                  |                 |           |  |
| 212            | Employer Medicare                       | 2,823         | 2,818         | 3,120         | 3,120           | 3,040            |                 |           |  |
| 217            | Ret-Hydrd Stabilization                 | 2,055         | 2,085         |               | 2,300           |                  |                 |           |  |
| 299            | Other Fringe Benefits                   | 1,500         | 1,500         | 1,500         | 1,500           | 1,500            |                 |           |  |
| 355            | Travel                                  | -             |               |               |                 |                  |                 |           |  |
| 429            | Instructional Supplies                  | 2,658         | 2,500         | 3,000         | 3,000           | 3,000            |                 |           |  |
| 524            | Inservice                               | 295           |               |               |                 |                  |                 |           |  |
| 722            | Regular Inst. Equipment                 | -             |               |               |                 |                  |                 |           |  |
|                | Total Early Childhood Education         | \$ 290,754    | \$ 291,005    | \$ 306,491    | \$ 306,491      | \$ 300,980       |                 |           |  |
| <b>76100</b>   | <b>Regular Capital Outlay</b>           |               |               |               |                 |                  |                 |           |  |
| 304            | Architects                              | \$ 78,000     | 124,527       | -             | \$ 9,300        | 40,000           |                 |           |  |
| 711            | Furniture                               | -             | 11,039        | -             | 1,500           |                  |                 |           |  |
| 706            | Building Construction                   | -             | 1,327,007     |               | 610,142         |                  |                 |           |  |
| 707            | Building Improvements                   | 70,326        | 26,466        |               | 440,000         |                  |                 |           |  |
|                | Total Regular Capital Outlay            | \$ 148,326    | \$ 1,489,039  | \$ -          | \$ 1,060,942    | \$ 40,000        |                 |           |  |
| <b>82130</b>   | <b>Debt Payments</b>                    |               |               |               |                 |                  |                 |           |  |
| 602            | Principal on Loan                       | \$ 27,664     | 47,424        | 47,424        | \$ 47,424       | \$ 47,424        |                 |           |  |
| 82230          | Interest on Loan                        | \$ 1,736      | 2,976         | 2,976         | \$ 2,976        | \$ 2,976         |                 |           |  |
|                | Total Debt Payments                     | \$ 29,400     | \$ 50,400     | \$ 50,400     | \$ 50,400       | \$ 50,400        |                 |           |  |
| <b>99100</b>   | <b>Regular Indirect Cost</b>            |               |               |               |                 |                  |                 |           |  |
| 504            | Indirect Cost                           | \$ -          | 17,567        | \$ -          | \$ 18,320       | \$ -             |                 |           |  |
|                | Total Regular Indirect Cost             | \$ -          | \$ 17,567     | \$ -          | \$ 18,320       | \$ -             |                 |           |  |
|                | Total Expenditures                      | \$ 15,122,263 | \$ 16,578,286 | \$ 15,746,148 | \$ 18,873,051   | \$ 17,307,727    |                 |           |  |
|                | Total Expenditures and Other Uses       | \$ 15,122,263 | \$ 16,578,286 | \$ 15,746,148 | \$ 18,873,051   | \$ 17,307,727    |                 |           |  |
|                | Revenues and Other Sources Over (Under) |               |               |               |                 |                  |                 |           |  |
|                | Expenditures and Other Uses             | \$ 1,697,715  | \$ 636,195    | \$ (684,024)  | \$ (2,331,965)  | \$ (761,480)     |                 |           |  |
|                | Estimated Beginning Fund Equity July 1  | 6,469,373     | 6,550,500     | 7,186,695     | 7,186,695       | 4,854,730        |                 |           |  |
|                | Prior Period Adjustment                 | (1,616,588)   |               |               |                 |                  |                 |           |  |
|                | Audit Adjustment (To Federal)           |               |               |               |                 |                  |                 |           |  |
|                | Audit Adjustment (Lease Pmnts)          |               |               |               |                 |                  |                 |           |  |
|                | Audit Adjustment (PO's)                 |               |               |               |                 |                  |                 |           |  |
| *              | Estimated Ending Fund Equity June 30    | \$ 6,550,500  | \$ 7,186,695  | \$ 6,502,671  | \$ 4,854,730    | \$ 4,093,250     |                 |           |  |

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

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

| Account Number                      | Account Description                       | 2020-2021 Audited      | 2020-2022 Audited      | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|-------------------------------------|---|------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <u>Revenues and Other Sources</u>   |   |                        |                        |                           |                            |                           |
| <u>Charges for Current Services</u> |   |                        |                        |                           |                            |                           |
| 43521                               | Lunch Payments - Children                 | \$ 5,370               | \$                     | 120,000 \$                | 120,000 \$                 | 120,000                   |
| 43522                               | Lunch Payments - Adults                   | 4,787                  | 4,999                  | 16,600                    | 16,602                     | 16,600                    |
| 43523                               | Income from Breakfast                     | -                      | 38                     | 17,680                    | 17,679                     | 17,680                    |
| 43524                               | Special Milk Sales                        | -                      | -                      | -                         | -                          | -                         |
| 43525                               | Ala Carte Sales                           | 17,365                 | 23,274                 | 54,000                    | 54,000                     | 54,000                    |
|                                     | <b>Total Charges for Current Services</b> | <b>\$ 27,522 \$</b>    | <b>\$ 28,311 \$</b>    | <b>\$ 208,280 \$</b>      | <b>\$ 208,281 \$</b>       | <b>\$ 208,280</b>         |
| <u>Other Local Revenues</u>         |   |                        |                        |                           |                            |                           |
| 44110                               | Interest Earned                           | \$ 556                 | 677 \$                 | 500 \$                    | 504 \$                     | 500                       |
| 44170                               | Misc. Refunds                             | 913                    | -9,485                 | 800                       | 801                        | 800                       |
| 44570                               | Contributions and Gifts                   | -                      | -                      | -                         | 7,000                      | -                         |
| 44990                               | Local Revenue                             | -                      | -                      | -                         | -                          | -                         |
|                                     | <b>Total Other Local Revenues</b>         | <b>\$ 1,469 \$</b>     | <b>\$ (8,808) \$</b>   | <b>\$ 1,300 \$</b>        | <b>\$ 8,305 \$</b>         | <b>\$ 1,300</b>           |
| <u>State of Tennessee</u>           |   |                        |                        |                           |                            |                           |
| 46520                               | School Food - State Matching              | \$ 8,270               | \$                     | 9,815 \$                  | 9,816 \$                   | 9,815                     |
|                                     | <b>Total State of Tennessee</b>           | <b>\$ 8,270 \$</b>     | <b>\$ - \$</b>         | <b>\$ 9,815 \$</b>        | <b>\$ 9,816 \$</b>         | <b>\$ 9,815</b>           |
| <u>Federal Government</u>           |   |                        |                        |                           |                            |                           |
| 47111                               | Lunch - USDA                              | \$ 578,912             | 926,197                | 951,649                   | 951,649                    | 978,392                   |
| 47112                               | USDA Commodities                          | -                      | 377,965                | 29,226                    | 29,226                     | 29,226                    |
| 47113                               | Breakfast - USDA                          | 257,364                | 110,210                | 39,999                    | 30,408                     | 39,999                    |
| 47114                               | USDA Fruit & Vegetable Grant              | 125,411                | 68,868                 | 72,591                    | 72,591                     | 72,591                    |
| 47115                               | Food Svc. Commodities                     | 68,868                 | 68,868                 | 33,432                    | 59,297                     | 33,432                    |
| 47590                               | Other Federal thru State                  | -                      | -                      | 1,126,897                 | 1,234,431                  | 1,153,640                 |
|                                     | <b>Total Federal Government</b>           | <b>\$ 1,030,555 \$</b> | <b>\$ 1,483,240 \$</b> | <b>\$ 1,126,897 \$</b>    | <b>\$ 1,234,431 \$</b>     | <b>\$ 1,153,640</b>       |
| <u>Other Sources</u>                |   |                        |                        |                           |                            |                           |
| 49700                               | Insurance Recovery                        | \$ - \$                | - \$                   | - \$                      | - \$                       | -                         |
|                                     | <b>Total Other Sources</b>                | <b>\$ - \$</b>         | <b>\$ - \$</b>         | <b>\$ - \$</b>            | <b>\$ - \$</b>             | <b>\$ -</b>               |
|                                     | <b>Total Revenues and Other Sources</b>   | <b>\$ 1,067,816 \$</b> | <b>\$ 1,502,743 \$</b> | <b>\$ 1,346,292 \$</b>    | <b>\$ 1,460,833 \$</b>     | <b>\$ 1,373,035</b>       |

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

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

| Account Number                                 | Account Description                  | 2020-2021 Audited | 2020-2022 Audited | 2022-2023 Original Budget | 2022-2023 Estimated Budget | 2023-2024 Proposed Budget |
|--|--------------------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|
| 73100  | <u>Food Service</u>                  |                   |                   |                           |                            |                           |
| 105  | Supervisor                           | \$ 73,450         | 80,202 \$         | 82,029 \$                 | 82,029 \$                  | 91,370                    |
| 162  | Clerical Personnel                   | -                 |                   | -                         |                            |                           |
| 165  | Cafeteria Personnel                  | 226,726           | 273,256           | 267,586                   | 267,586                    | 281,166                   |
| 188  | Bonus Payments                       | 9,621             |                   |                           |                            |                           |
| 189  | Other Salaries and Wages             | 16,000            | 11,463            |                           |                            |                           |
| 201  | Social Security                      | 19,804            | 22,299            | 21,678                    | 21,678                     | 23,098                    |
| 204  | State Retirement                     | 15,153            | 16,640            | 25,860                    | 25,860                     | 27,923                    |
| 206  | Life Insurance                       | 254               | 274               | 312                       | 312                        | 312                       |
| 207  | Medical Insurance                    | 59,986            | 71,777            | 77,519                    | 77,519                     | 77,519                    |
| 208  | Dental Insurance                     | 3,185             | 4,059             | 4,888                     | 4,888                      | 4,888                     |
| 210  | Unemployment Compensation            | 373               | 370               | 450                       | 450                        | 450                       |
| 211  | Local Retirement                     | 3,350             | 2,564             | 2,600                     | 2,600                      | 2,600                     |
| 212  | Employer Medicare                    | 4,632             | 5,215             | 5,070                     | 5,070                      | 5,402                     |
| 299  | Other Fringe Benefits                | 500               | 500               | 501                       | 501                        | 501                       |
| 307  | Communication                        | -                 | 197               |                           |                            |                           |
| 308  | Consultants                          | -                 |                   |                           |                            |                           |
| 320  | Dues/Memberships                     | 41                | 354               | 600                       | 600                        | 600                       |
| 336  | Maintenance/Repair of Equip.         | 6,828             | 10,672            | 9,999                     | 9,999                      | 9,999                     |
| 354  | Transportation - Other than Students | -                 |                   |                           |                            |                           |
| 355  | Travel                               | 115               | 835               | 5,001                     | 5,001                      | 5,001                     |
| 399  | Contracted Services                  | 18,645            | 11,707            | 30,000                    | 130,000                    | 30,000                    |
| 421  | Food Preparation Supplies            | -                 |                   | 5,000                     | 5,000                      | 5,000                     |
| 422  | Food Supplies                        | 451,406           | 530,098           | 661,615                   | 712,876                    | 661,615                   |
| 422  | FFVP Grant                           | -                 |                   |                           | 30,408                     |                           |
| 435  | Office Supplies                      | 1,164             | 1,072             | 2,000                     | 2,000                      | 2,000                     |
| 451  | Uniforms                             | 160               | 1,623             | 4,000                     | 4,000                      | 4,000                     |
| 469  | Commodities                          | 68,868            | 68,868            | 72,591                    | 72,591                     | 72,591                    |
| 499  | Other Supplies/Materials             | 14,130            | 16,686            | 20,000                    | 20,000                     | 20,000                    |
| 524  | In-service/Staff Development         | 695               | 3,782             | 5,000                     | 5,000                      | 5,000                     |
| 599  | Other Charges                        | 13,638            | 7,812             | 12,000                    | 12,000                     | 12,000                    |
| 710  | Equipment Grant                      |                   |                   |                           | 25,865                     |                           |
| 710  | Food Service Equipment               | 40,901            | 17,085            | 30,000                    | 37,000                     | 30,000                    |
|  | Total Food Service                   | \$ 1,049,625      | \$ 1,159,410      | \$ 1,346,299              | \$ 1,560,833               | \$ 1,373,035              |
|  | Total Expenditures                   | \$ 1,049,625      | \$ 1,159,410      | \$ 1,346,299              | \$ 1,560,833               | \$ 1,373,035              |
| <b>Revenues and Other Sources Over (Under)</b> |                                      |                   |                   |                           |                            |                           |
|  | Expenditures and Other Uses          | \$ 18,191         | \$ 343,333        | \$ (7)                    | \$ (100,000)               | \$ -                      |
|  | Estimated Beginning Fund Equity July | 716,786           | 625,818           | 969,151                   | 969,151                    | 869,151                   |
|  | Prior Period Adjustment              | (109,159)         |                   |                           |                            |                           |
|  | Estimated Ending Fund Equity June 30 | \$ 625,818        | \$ 969,151        | \$ 969,144                | \$ 869,151                 | \$ 869,151                |