

ORDINANCE NO: 1743

**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE
ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2025
THROUGH JUNE 30, 2026**

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	FY24 Unaudited	FY25 Estimated	FY26 Proposed
Local Taxes	\$ 14,726,640	\$ 14,883,600	\$ 14,510,750
License and Fees	291,373	290,076	258,150
Intergovernmental	3,067,996	3,131,570	3,673,290
Charges for Services	62,865	54,000	60,800
Fines and Forfeitures	147,173	169,712	151,800
Miscellaneous Revenues	596,362	290,076	1,720,900
Nonspendable Fund Balance	98,484	98,484	98,484
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	8,635,510	12,114,149	12,114,149
Total Available Funds	\$ 27,626,403	\$ 31,031,667	\$ 32,588,323
SANITATION			
Charges for Current Services	\$ 1,557,846	\$ 1,636,000	\$ 2,095,673
Transfer from Other Funds	-	-	-
Unassigned Fund Balance	658,012	751,719	922,311
Total Available Funds	\$ 2,215,858	\$ 2,387,719	\$ 3,017,984
RECREATION FUND			
Local Taxes	\$ 256,616	\$ 236,130	\$ -
Intergovernmental	-	750,000	-
Charges for Current Services	1,060,290	552,710	837,541
Other Revenues	11,448	10,000	15,000
Transfer from Other Funds	1,000,000	1,800,000	1,204,160
Unassigned Fund Balance	(510,303)	(1,604,302)	(1,788,788)
Total Available Funds	\$ 1,818,051	\$ 1,744,538	\$ 267,913

DRUG CONTROL FUND						
Fines and Forfeitures	\$	28,947	\$	35,000	\$	35,006
Other Revenues		8,877		57,000		57,000
Unassigned Fund Balance		362,544		397,434		432,330
Total Available Funds	\$	400,368	\$	489,434	\$	524,336

TOURISM FUND						
Local Taxes	\$	128,308	\$	118,065	\$	945,865
Grant Revenue		-		-		-
Unassigned Fund Balance		27,926		350,847		662,952
Total Available Funds	\$	156,234	\$	468,912	\$	1,608,817

CAPITAL EQUIPMENT FUND						
Transfer from Other Funds		2,322,000		714,650		-
Unassigned Fund Balance		1,426,830		-		-
Total Available Funds	\$	3,748,830	\$	714,650	\$	-

GENERAL DEBT SERVICE FUND						
Other Revenues	\$	166,830	\$	116,137	\$	144,020
Transfer from Other Funds		239,687		230,052		1,581,900
Unassigned Fund Balance		1,695,732		1,721,594		1,855,075
Total Available Funds	\$	2,102,249	\$	2,067,783	\$	3,580,995

GENERAL PURPOSE SCHOOL FUND						
Local Taxes	\$	4,216,710	\$	4,216,710	\$	4,216,710
Licenses and Permits		650		650		650
Charges for Current Services		51,229		51,229		51,229
Other Local Revenues		29,500		62,280		29,500
State Education Funds		10,388,691		12,398,985		12,914,595
Other State Revenues		1,000		1,000		1,000
Federal Funds Received Thru State Reserve		-		-		-
Transfer from Other Funds		-		1,132,394		1,295,184
Total Available Funds	\$	1,858,467	\$	2,612,467	\$	2,608,467
	\$	16,546,247	\$	20,475,715	\$	21,117,335

CAFETERIA FOOD SERVICE FUND						
Charges for Current Services	\$	208,280	\$	208,280	\$	208,280
Other Local Revenues		1,300		1,300		1,300
State Education Funds		9,815		8,295		8,295
Federal Funds Received Thru State		1,153,640		1,316,613		1,316,613
Other Sources		-		-		-
Unassigned Fund Balance		-		237,475		207,555
Total Available Funds	\$	1,373,035	\$	1,771,963	\$	1,742,043

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

GENERAL FUND						
General Government	\$	7,907,302	\$	9,977,830	\$	8,618,633
Public Safety		6,025,395		7,378,996		7,481,999
Public Works		2,334,215		3,250,857		3,604,498
Total Appropriations	\$	16,266,912	\$	20,607,683	\$	19,705,129
SANITATION FUND						
Sanitation Fund	\$	1,602,777	\$	1,542,293	\$	1,925,081
Total Appropriations	\$	1,602,777	\$	1,542,293	\$	1,925,081
PARKS AND RECREATION FUND						
Administration	\$	247,018	\$	341,108	\$	215,875
Center		2,920,520		2,141,220		1,717,403
Park Area		585,000		1,960,511		307,908
Total Appropriations	\$	3,752,538	\$	4,442,839	\$	2,241,187
DRUG CONTROL FUND						
Drug Fund	\$	108,513	\$	57,110	\$	57,110
Total Appropriations	\$	108,513	\$	57,110	\$	57,110
TOURISM FUND						
Tourism Fund	\$	110,382	\$	115,000	\$	633,760
Total Appropriations	\$	110,382	\$	115,000	\$	633,760
CAPITAL EQUIPMENT FUND						
Capital Equipment Program	\$	1,020,170	\$	714,650	\$	-
Total Appropriations	\$	1,020,170	\$	714,650	\$	-
GENERAL DEBT SERVICE FUND						
General Debt Service Fund	\$	1,641,541	\$	1,596,351	\$	1,592,439
Total Appropriations	\$	1,641,541	\$	1,596,351	\$	1,592,439
GENERAL PURPOSE SCHOOL FUND						
Instruction						
Regular Instruction Program	\$	9,197,055	\$	10,258,496	\$	10,678,329
Alternative Instruction Program		43,487		89,246		90,698
Vocational Education Program		273,229		273,229		160,821
Special Education Program		1,888,529		2,195,845		2,318,616
Student Body Education Program		1,999		2,000		2,000

<u>Support Services</u>				
Attendance	159,619	159,619	162,959	
Health Services	283,614	292,072	302,643	
Other Student Support	455,632	594,346	589,058	
Regular Instruction Program	421,059	421,059	432,720	
Special Education Program	348,539	348,539	362,966	
Technology	513,470	529,666	592,165	
Board of Education	397,208	397,208	395,713	
Office of Superintendent	309,070	324,507	356,280	
Office of Principal	885,057	903,742	942,824	
Fiscal Services	370,574	454,719	484,440	
Operation of Plant	1,227,230	1,221,520	1,240,649	
Maintenance of Plant	582,412	600,514	736,518	
Transportation	88,677	116,871	127,899	
<u>Operation of Non-Instructional Services</u>				
Community Services	287,933	755,697	722,348	
Early Childhood Education	333,187	333,187	361,189	
Regular Capital Outlay	755,086	1,051,464	-	
Debt Payments	50,463	50,463	50,400	
Indirect Cost	6,099	6,100	6,100	
Total Appropriations	\$ 18,879,228	\$ 21,380,109	\$ 21,117,335	

CAFETERIA FOOD SERVICE FUND

Food Service	\$ 1,384,377	\$ 1,771,963	\$ 1,742,043
Total Appropriations	\$ 1,384,377	\$ 1,771,963	\$ 1,742,043

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

General Fund	\$ 12,114,149
Sanitation Fund	\$ 922,311
Recreation Fund	\$ (1,788,788)
Drug Fund	\$ 432,330
Tourism Fund	\$ 662,952
General Debt Service Fund	\$ 1,855,075
General Purpose School Fund	\$ 1,295,184
Central Cafeteria Fund	\$ 207,555

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	965,000	424,900		
Notes	-	-		
Capital Leases	-			
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
Coffee Street Sidewalk Project	\$ 50,000	
Oakdale Street Sidewalk Project	\$ 50,000	
Madison Street Sidewalk Project	\$ 50,000	
Hills Chapel Road Phase 2	325,000	
Total Appropriations	\$ 475,000	

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.

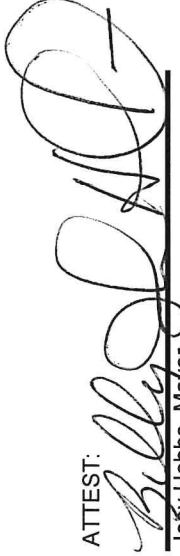
SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

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

PASSED FIRST READING: 6-3-25

PASSED SECOND READING: 6-19-25

ATTEST:


Joey Hobbs, Mayor

ATTEST:


Anthony Burrows, Finance Director

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
<u>Revenues</u>							
<u>Local Taxes</u>							
31200	Current Property Taxes	\$ 5,130,433	\$ 5,508,000	\$ 5,508,000	\$ 5,565,000		
31211	Delinquent Property Tax - 1st Prior Year	68,697	75,000	75,000	55,000		
31219	Delinquent Property Tax - Other Years	14,734	25,000	25,000	25,000		
31320	Interest and Penalty	30,926	28,600	28,600	32,000		
31610	Local Option Sales Tax	7,366,851	7,160,000	7,160,000	7,518,000		
31710	Wholesale Beer Tax	486,888	500,000	500,000	500,000		
31720	Wholesale Liquor Tax	374,295	315,000	315,000	330,750		
31850	Business License App Fee	550,617	552,000	552,000	250,000		
31912	Cable TV Franchise Tax	126,051	145,000	145,000	210,000		
31920	Room Occupancy Tax	547,061	550,000	550,000	-		
31922	Hotel/Motel License Fee	30,087	25,000	25,000	25,000		
	Total Local Taxes	\$ 14,726,640	\$ 14,883,600	\$ 14,883,600	\$ 14,510,750		
<u>Licenses and Permits</u>							
32230	Beer and Liquor by Drink Permits	\$ 14,831	\$ 15,076	\$ 15,076	\$ 18,000		
32231	Special Events Permit	150	-	-	150		
32610	Building Permits	242,342	240,000	240,000	210,000		
32611	Bonnaroo Property Permits	34,050	35,000	35,000	30,000		
	Total Licenses and Permits	\$ 291,373	\$ 290,076	\$ 290,076	\$ 258,150		
<u>Intergovernmental</u>							
33310	Payment in Lieu of Taxes - Housing Authority	\$ -	\$ 10,000	\$ 10,000	\$ 5,000		
33320	State Revenue Sharing - T.V.A.	149,824	144,000	144,000	144,000		
33321	MCA Payment in Lieu of Taxes	-	-	-	-		
33322	ASPEN Payment in Lieu of Taxes	-	-	-	-		
33323	Great Lake Cheese Pilot	88,393	88,394	88,394	82,500		
33425	THSO Police Grant	21,720	-	-	30,000		
33426	ARC Downtown Grant	1,454	-	-	-		
33427	TN Dept of Safety SRO Grant	-	225,000	225,000	225,000		
33432	VCIF Grant	-	187,110	187,110	150,000		
33436	TDOT Signalization Project	-	-	-	187,110		
33437	TDOT Widening Project	-	-	-	-		
33438	COPS Grant	168,588	-	-	-		
33510	State Sales Tax	1,516,315	1,363,000	1,363,000	1,443,200		
33520	State Income Tax	1,076	3,100	3,100	3,000		
33530	State Beer Tax	5,367	5,506	5,506	5,520		
33541	State Mix Drink Tax	224,767	200,000	200,000	200,000		
33551	State Gasoline and Motor Fuel Tax	219,111	185,000	185,000	220,000		
33552	State - City Streets and Transportation	22,352	21,960	21,960	21,960		
33556	State 3% Gas Tax	207,975	180,000	180,000	189,000		
33557	SportsBetting Tax	23,211	12,000	12,000	25,000		
33590	State Highway Maintenance Contract	58,389	48,000	48,000	55,000		
33591	State Supplemental Reimburse-Police	40,000	-	-	20,000		
33592	State Supplemental Reimburse-Fire	-	-	-	20,000		

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	152,954	2024-2025 Estimated Budget	132,000	2025-2026 Proposed Budget	132,000
33593	Corporate Excise Tax		152,954		132,000		132,000
33594	Building Impact Fees		-		310,000		330,000
33700	Coffee County Industrial Park		-		-		150,000
33711	Coffee County Appropriation to Fire Dept.		165,000		16,500		35,000
	Total Intergovernmental		\$ 3,067,996		\$ 3,131,570		\$ 3,673,290
	<u>Charges for Current Services</u>						
34125	Development Street Lighting	\$	22,500	\$	18,000	\$	18,000
34230	Fees and Commissions		1,904		3,000		2,500
34240	Accident Report Charges		524		-		300
34314	Mowing Charges		528		1,000		1,000
34420	Black & Concrete Tile		35,459		30,000		35,000
34510	Animal Control Charges		1,950		2,000		4,000
34511	Donations-Animal Control		-		-		-
	Total Charges for Current Services		\$ 62,865		\$ 54,000		\$ 60,800
	<u>Fines, Forfeitures and Penalties</u>						
35109	Court Judgement Interest	\$	-	\$	-	\$	-
35110	Court Fines and Costs		141,561		164,312		150,000
35111	Knox Box Revenue		4,112		3,000		-
35115	SOR Fees		1,500		2,400		1,800
	Total Fines, Forfeitures and Penalties		\$ 147,173		\$ 169,712		\$ 151,800
	<u>Other Revenues</u>						
36101	Interest Earnings	\$	67,017	\$	197,000	\$	110,000
36330	Sale of Equipment/Vehicles		-		-		30,000
36331	Sale of Equipment/Vehicles - Police		-		-		-
36333	Sale of Property-Industrial Park		417,450		-		1,150,000
36340	Sale of Cemetery Lots		950		400		400
36350	Insurance Recovery		22,700		-		10,500
36711	Contribution/Donations - Fire Dept		10,700		-		15,000
36713	Contribution/Donations - Police Dept		-		-		15,000
36716	National Fire Safety Council Income		170		-		-
36717	Community Policing Donations		17,192		18,934		10,000
36964	Calendar Revenue-Fire		-		-		-
36965	New Money for School Bonds		-		-		-
36994	Transfer from City Schools (CSES Project)		-		-		-
36995	Transfer from City Schools (SRO)		-		58,742		-
36996	Transfer from Tourism		-		-		-
36999	Miscellaneous Revenues		60,183		15,000		175,000
	Total Other Revenues		\$ 596,362		\$ 290,076		\$ 1,720,900
	Total Revenues		\$ 18,892,409		\$ 18,819,034		\$ 20,375,690

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
Expenditures and Other Uses							
41210	<u>City Court</u>						
252	Legal Services	\$ 8,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	\$ 8,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
41310	<u>Board of Mayor and Aldermen Personnel</u>						
111	Regular Employee Salaries	\$ 82,652	151,940	151,940	225,040	225,040	225,040
113	Salaries-Overtime	1,270	5,000	5,000	2,500	2,500	2,500
141	OASI Employers Share	6,389	12,006	12,006	17,216	17,216	17,216
142	Employee Health Insurance	-	-	-	4,000	4,000	4,000
143.001	Retirement-TCRS	3,247	9,197	9,197	13,975	13,975	13,975
145	Employee Life Insurance	32	50	50	75	75	75
147	Unemployment Insurance	119	150	150	150	150	150
148	Education/Training/Travel/ Lodging	5,310	20,000	20,000	25,000	25,000	25,000
172	Election Officials and Clerks	-	1,600	1,600	1,800	1,800	1,800
	Total Personnel	\$ 99,019	\$ 199,943	\$ 199,943	\$ 289,756	\$ 289,756	\$ 289,756
Contractual Services							
211	Postage	\$ 95	\$ 300	\$ 300	\$ 200	\$ 200	\$ 200
211.001	Historical Zoning-Supplies	-	300	300	200	200	200
221	Printing, Duplicating and Typing	4,384	5,000	5,000	5,000	5,000	5,000
231	Legal Notices	1,095	5,000	5,000	2,500	2,500	2,500
233	Subscriptions/Publications	1,931	4,000	4,000	2,500	2,500	2,500
236	Public Relations	12,731	18,000	18,000	25,000	25,000	25,000
239	Dues and Subscriptions	4,817	6,200	6,200	6,200	6,200	6,200
239.001	Dues and Subscriptions-SCTDD	5,130	2,565	2,565	2,500	2,500	2,500
245	Telephone	1,675	3,000	3,000	6,000	6,000	6,000
252	Legal Services	136,833	150,000	150,000	130,000	130,000	130,000
254	Architectural/Engineering	500	15,000	15,000	15,000	15,000	15,000
259	Other Professional Services	30,601	75,000	75,000	75,000	75,000	75,000
261	Repairs and Maint - Vehicle	-	-	-	-	-	-
	Total Contractual Services	\$ 199,792	\$ 284,365	\$ 284,365	\$ 270,100	\$ 270,100	\$ 270,100
Supplies							
311	Office Supplies	\$ 234	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
312	Small Items of Equipment	2,904	10,500	10,500	5,000	5,000	5,000
326	Clothing and Uniforms	-	1,000	1,000	1,000	1,000	1,000
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-	-
340	Meeting Expenses	280	1,500	1,500	1,500	1,500	1,500
	Total Supplies	\$ 3,418	\$ 14,500	\$ 14,500	\$ 9,000	\$ 9,000	\$ 9,000
Fixed Charges							
533	Machinery & Equipment - Copier	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	Total Board of Mayor and Aldermen	\$ 302,229	\$ 500,308	\$ 500,308	\$ 570,356	\$ 570,356	\$ 570,356

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
41510	<u>Financial Administration</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 355,011	\$ 402,448	\$ 402,448	\$ 433,448		
113	Salaries - Overtime	2,079	3,500	3,500	3,500		
141	OASI Employers Share	27,575	32,082	32,082	26,248		
142	Employee Health Insurance	36,587	88,760	88,760	69,431		
143.001	Retirement - TCRS	19,051	23,583	23,583	26,917		
145	Employee Life Insurance	154	350	350	200		
147	Unemployment Insurance	296	450	450	250		
148	Education/Training/Travel/Lodging	2,992	6,500	6,500	6,000		
	Total Personnel	\$ 443,745	\$ 557,674	\$ 557,674	\$ 565,994		
	<u>Contractual Services</u>						
211	Postage	\$ 5,800	\$ 5,000	\$ 5,000	\$ 5,000		
221	Printing, Duplicating and Typing	1,760	6,000	6,000	6,000		
231	Publication Formal and Legal Notices	627	1,000	1,000	800		
239	Dues and Subscription	42	1,000	1,000	800		
245	Telephone	730	1,500	1,500	800		
253	Accounting/Auditing Services	95,495	158,840	158,840	148,840		
255	Data Processing Support	25,740	42,000	42,000	42,000		
258	Paycom Return Fees	288			250		
261	Repairs and Maint - Vehicles	-	-	-	-		
267	Repairs and Maint - Computer Equip	-	250	250	250		
	Total Contractual Services	\$ 130,482	\$ 215,590	\$ 215,590	\$ 204,740		
	<u>Supplies</u>						
311	Office Supplies	\$ 46,360	\$ 5,000	\$ 5,000	\$ 3,000		
312	Small Items of Equipment	4,687	6,000	6,000	6,000		
326	Clothing and Uniforms	-	600	600	600		
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-		
340	Meeting Expense	144	300	300	350		
	Total Supplies	\$ 51,191	\$ 11,900	\$ 11,900	\$ 9,950		
	<u>Fixed Charges</u>						
514	Professional Liability/Surety Bond	\$ 895	\$ 1,500	\$ 1,500	\$ 1,500		
	Total Fixed Charges	\$ 895	\$ 1,500	\$ 1,500	\$ 1,500		
	<u>Capital</u>						
947	Office Machinery & Equipment	\$ 109	\$ 50,000	\$ 50,000	\$ -		
	Total Capital	\$ 109	\$ 50,000	\$ 50,000	\$ -		
	Total Financial Administration	\$ 626,422	\$ 836,664	\$ 836,664	\$ 782,184		

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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
41600	<u>Information Systems</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 83,192	\$ 155,269	\$ 155,269	\$ 155,269		
113	Salaries - Overtime	-	-	-	-		
141	OASI Employers Share	6,303	11,878	11,878	8,000		
142	Employee Health Insurance	5,521	12,033	12,033	8,771		
143.001	Retirement - TCRS	4,875	9,099	9,099	9,642		
145	Employee Life Insurance	31	90	90	75		
147	Unemployment Insurance	42	100	100	75		
148	Education/Training/Travel/ Lodging	406	3,500	3,500	2,500		
	Total Personnel	\$ 100,370	\$ 191,969	\$ 191,969	\$ 184,332		
	<u>Contractual Services</u>						
211	Postage	-	-	-	-		
221	Printing, Duplicating and Typing	-	-	-	-		
231	Publication Formal and Legal Notices	-	-	-	-		
239	Dues and Subscription	-	-	-	25,000		
245	Telephone	1,913	1,200	1,200	1,800		
255	Data Processing Support	58,206	65,940	65,940	71,900		
267	Repairs and Maint - Computer Equip	1,331	2,000	2,000	1,500		
	Total Contractual Services	\$ 61,450	\$ 69,140	\$ 69,140	\$ 100,200		
	<u>Supplies</u>						
311	Office Supplies	757	1,500	1,500	1,500		
312	Small Items of Equipment	3,571	4,000	4,000	4,500		
326	Clothing and Uniforms	-	-	-	-		
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-		
340	Meeting Expense	-	300	300	-		
	Total Supplies	\$ 4,328	\$ 5,800	\$ 5,800	\$ 6,000		
	<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	-	-	-	-		
	Total Fixed Charges	\$ -	\$ -	\$ -	\$ -		
	<u>Capital Outlay</u>						
944	Computer Equipment and Software	17,195	15,000	15,000	50,000		
	Total Capital Outlay	\$ 17,195	\$ 15,000	\$ 15,000	\$ 50,000		
	Total Information Systems	\$ 183,343	\$ 281,909	\$ 281,909	\$ 340,532		

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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
41700	<u>Planning and Zoning</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 226,551	\$ 318,588	\$ 318,588	\$ 358,468		
113	Salaries - Overtime	-	1,000	1,000	500		
141	OASI Employers Share	18,903	24,448	24,448	21,228		
142	Employee Health Insurance	18,890	33,000	33,000	20,300		
143.001	Retirement - TCRS	13,276	18,728	18,728	22,261		
145	Employee Life Insurance	132	175	175	200		
147	Unemployment Insurance	168	350	350	350		
148	Education/Training/Travel/ Lodging	2,138	3,500	3,500	7,000		
	Total Personnel	\$ 280,058	\$ 399,789	\$ 399,789	\$ 430,307		
	<u>Contractual Services</u>						
211	Postage	\$ 155	\$ 200	\$ 200	\$ 150		
221	Printing, Duplicating and Typing	349	700	700	500		
231	Publication Formal and Legal Notices	3,056	6,000	6,000	8,000		
234	Manuals and Code Updates	-	1,000	1,000	1,000		
239	Dues and Subscription	5,728	5,000	5,000	25,000		
241	Utilities-Electricity	1,868	-	-	20,000		
245	Telephone	-	3,000	3,000	2,500		
259	Other Professional Service	19,136	40,000	40,000	66,000		
261	Repairs and Maint - Vehicles	140	2,000	2,000	1,000		
262	Online SDS Management	2,702	3,000	3,000	2,000		
	Total Contractual Services	\$ 33,134	\$ 60,900	\$ 60,900	\$ 126,150		
	<u>Supplies</u>						
311	Office Supplies	\$ 437	\$ 3,700	\$ 3,700	\$ 3,500		
312	Small Items of Equipment	2,238	3,950	3,950	3,500		
326	Clothing and Uniforms	596	1,000	1,000	1,000		
329	Other Operating Supplies	200	200	200	-		
331	Gas, Oil, Diesel Fuel and Grease	2,994	4,500	4,500	3,500		
334	Tires and Tubes	757	1,000	1,000	1,500		
340	Meeting Expenses	-	800	800	800		
341	City Cemetery Expense	-	99	99	-		
	Total Supplies	\$ 7,222	\$ 15,249	\$ 15,249	\$ 13,800		
	<u>Fixed Charges</u>						
531	Rent - Building	-	-	-	24,000		
533	Machinery & Equipment - Copier	2,126	3,000	3,000	3,000		
	Total Fixed Charges	\$ 2,126	\$ 3,000	\$ 3,000	\$ 27,000		
	<u>Capital Outlay</u>						
943	Vehicles	-	-	-	35,000		
	Total Planning and Zoning	\$ 322,540	\$ 478,938	\$ 478,938	\$ 632,257		

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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
41800	<u>General Government and Buildings</u>						
	<u>Personnel</u>						
143	Retirement Expense	\$ -	\$ 2,500	\$ 2,500	\$ 1,500		
149	Other Employee Benefits	-	20,000	20,000	10,000		
	Total Personnel	\$ -	\$ 22,500	\$ 22,500	\$ 11,500		
	<u>Contractual Services</u>						
216	Radio and Cable Services	\$ 4,071	\$ 2,000	\$ 2,000	\$ 20,000		
241	Electric	48,980	55,000	55,000	50,000		
241.001	DREMC-Electric Substation	30,000	30,000	30,000	30,000		
242	Water	5,851	10,000	10,000	9,000		
244	Gas	10,310	20,000	20,000	15,000		
245	Telephone	26,719	38,000	38,000	38,000		
251	Medical Services	14,039	20,000	20,000	20,000		
259	Other Professional Service	26,512	55,000	55,000	25,000		
266	Repairs and Maint - Buildings	26,191	275,000	275,000	50,000		
292	Janitorial Services	18,948	25,000	25,000	25,000		
	Total Contractual Services	\$ 211,621	\$ 530,000	\$ 530,000	\$ 282,000		
	<u>Supplies</u>						
311	Office Supplies	\$ 25	\$ 3,000	\$ 3,000	\$ 2,500		
312	Small Items of Equipment/Furniture	\$ -	\$ -	\$ -	\$ 100,000		
324	Household and Janitorial Supplies	276	3,000	3,000	2,500		
	Total Supplies	\$ 301	\$ 6,000	\$ 6,000	\$ 105,000		
	<u>Fixed Charges</u>						
511	General Liability	\$ 191,128	\$ 221,000	\$ 221,000	\$ 255,300		
515	Workers Compensation Insurance	112,161	150,000	150,000	175,000		
521	Building Insurance	8,617	12,500	12,500	11,500		
521.001	Building Insurance-Conference Ctr	-	-	-	-		
533	Machinery/Equip - Copier	1,576	1,800	1,800	1,800		
533.001	IT Hardware Purchase-State Grant	-	-	-	-		
533.002	Machinery/Equip - Computer Software	-	-	-	-		
533.003	Machinery/Equip - Postage Machine	1,859	2,600	2,600	2,200		
	Total Fixed Charges	\$ 315,341	\$ 387,900	\$ 387,900	\$ 445,800		
	<u>Capital Outlay</u>						
929	Other Building	\$ -	\$ -	\$ -	\$ 50,000		
948	Westwood Grant Expenses	-	-	-	-		
948.004	Transportation Plan-TDOT	-	-	-	-		
948.006	TDOT Signalization Project	2,362	187,110	187,110	186,177		
948.007	TDOT Widening Project	6,353	-	-	-		
948.015	Industrial Bd of Coffee Co Reimb	-	-	-	-		
948.016	Multi-Modal Sidewalk Grant	-	45,890	45,890	45,750		
948.017	ARC Downtown Grant	1,359	(10,125)	(10,125)	-		
	Total Capital Outlay	\$ 10,074	\$ 222,876	\$ 222,876	\$ 281,927		
	Total General Government and Buildings	\$ 537,337	\$ 1,169,276	\$ 1,169,276	\$ 1,126,227		

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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
41850	<u>Economic Development Board</u>			
148	Education/Travel/Lodging	\$ 4,138	\$ 7,500	\$ -
171	Administrative Director Support	50,000	50,000	-
171.001	Outside Retail Dev. Consultant	11,485	18,000	-
	Total Personnel	65,623	75,500	-
	<u>Contractual Services</u>			
221	Marketing Materials/Advertising	54	6,000	-
252	Legal Services	866	15,000	-
	Total Contractual Services	920	21,000	-
	<u>Supplies</u>			
310	Trade Show Exhibit	-	7,500	-
312	Computer/Office Equipment	-	1,000	-
329	Other Operating Supplies	-	7,500	-
	Total Supplies	-	16,000	-
	Total Economic Development Board	\$ 66,543	\$ 112,500	\$ -

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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
42100	<u>Police</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 2,264,881	\$ 2,385,833	\$ 2,385,833	\$ 2,430,453		
111	Bonaroo Wages	\$ 37,531	\$ -	\$ -	\$ 169,000		
113	Salaries - Overtime	429	110,000	110,000	110,000		
135	Holiday	55,134	60,500	60,500	90,000		
141	OASI Employers Share	179,996	195,559	195,559	165,000		
142	Employee Health Insurance	269,732	427,064	427,064	215,600		
143	Retirement - ING	14,386	35,000	35,000	35,000		
143.001	Retirement - TCRS	125,991	149,801	149,801	150,931		
145	Employee Life Insurance	1,165	1,600	1,600	1,600		
147	Unemployment Insurance	1,448	2,000	2,000	1,200		
148	Education/Training/Travel/ Lodging	15,553	23,000	23,000	23,000		
	Total Personnel	\$ 2,966,246	\$ 3,390,358	\$ 3,390,358	\$ 3,391,784		
	<u>Contractual Services</u>						
211	Postage	\$ 275	\$ 600	\$ 600	\$ 600		
213	Automobile Licenses and Title	462	400	400	300		
216	Radio and Cable Services	402	1,500	1,500	1,500		
221	Printing, Duplicating and Typing	4,381	2,500	2,500	2,500		
231	Legal Advertisement	261	600	600	600		
239	Dues and Subscription	945	1,000	1,000	1,000		
245	Telephone	17,345	21,000	21,000	18,000		
256	Information System Support	28,475	22,000	22,000	32,000		
259	Other Professional Services	-	-	-	-		
259.001	Collection Expense Fees	-	-	-	-		
259.002	First Responder Counseling	-	-	-	-		
261	Repairs and Maint - Vehicles	40,516	40,000	40,000	36,000		
267	Repairs and Maint - Computer Equip	-	200	200	200		
269	Repairs and Maint - Other	-	200	200	-		
	Total Contractual Services	\$ 93,062	\$ 90,000	\$ 90,000	\$ 92,700		
	<u>Supplies</u>						
311	Office Supplies	\$ 3,118	\$ 5,000	\$ 5,000	\$ 3,000		
311.001	Office Supplies-SOR	350	350	350	1,000		
312	Small Items of Equip	11,997	22,100	22,100	20,000		
323.001	Trustee Expenses	-	-	-	-		
323.002	Community Policing Expense	15,519	26,000	26,000	26,000		
323.003	Comm Policing Bonaroo	8,031	-	-	-		
326	Clothing and Uniforms	19,034	11,000	11,000	25,000		
327	Firearm Supplies	10,225	7,000	7,000	10,000		
329	Other Operating Supplies	3,070	4,500	4,500	2,500		
331	Gas, Oil, Diesel Fuel and Grease	77,526	100,000	100,000	90,000		
334	Tires and Tubes	3,314	6,000	6,000	6,000		
	Total Supplies	\$ 152,184	\$ 181,950	\$ 181,950	\$ 183,500		

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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
<u>Fixed Charges</u>							
533	Machinery & Equipment - Copier	\$ 800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
	Total Fixed Charges	\$ 800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
<u>Capital Outlay</u>							
943.001	Vehicles	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -
944.001	Computer Equipment and Software	\$ 2,760	\$ 13,000	\$ 13,000	\$ 172,000	\$ 172,000	\$ 172,000
944.002	VCJF Grant	168,589	127,719	127,719	150,000	150,000	150,000
944.003	THSO Police Grant	16,109	-	-	30,000	30,000	30,000
944.004	BVP DOJ Grant (Vests)	-	-	-	-	-	-
944.005	SRO GRANT	31,514	225,000	225,000	225,000	225,000	225,000
	Total Capital Outlay	\$ 218,972	\$ 525,719	\$ 525,719	\$ 577,000	\$ 577,000	\$ 577,000
	Total Police	\$ 3,431,264	\$ 4,189,827	\$ 4,189,827	\$ 4,246,784	\$ 4,246,784	\$ 4,246,784
42200	<u>Fire</u>						
<u>Personnel</u>							
111	Regular Employee Salaries	\$ 1,658,317	\$ 1,762,451	\$ 1,762,451	\$ 1,811,331	\$ 1,811,331	\$ 1,811,331
113	Salaries - Overtime	145,922	150,000	150,000	135,000	135,000	135,000
135	Holiday	75,086	71,500	71,500	90,000	90,000	90,000
141	OASI Employers Share	143,141	151,772	151,772	142,000	142,000	142,000
142	Employee Health Insurance	210,432	300,000	300,000	246,000	246,000	246,000
143	Retirement - ING	12,880	14,000	14,000	14,000	14,000	14,000
143.001	Retirement - TCRS	100,064	116,260	116,260	112,484	112,484	112,484
145	Employee Life Insurance	986	1,300	1,300	1,200	1,200	1,200
147	Unemployment Insurance	1,451	2,000	2,000	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	18,536	20,000	20,000	30,000	30,000	30,000
	Total Personnel	\$ 2,366,815	\$ 2,589,283	\$ 2,589,283	\$ 2,583,515	\$ 2,583,515	\$ 2,583,515
<u>Contractual Services</u>							
211	Postage	\$ 126	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
216	Radio and TV Services	4,219	4,600	4,600	5,000	5,000	5,000
221	Printing, Duplicating and Typing	38	150	150	150	150	150
221.002	Calendar Expense	-	-	-	-	-	-
221.001	Nat. Fire Safety Council	157	-	-	-	-	-
231	Publication and Legal Notices	-	300	300	300	300	300
236	Public Relations (Advertising)	1,995	2,500	2,500	2,500	2,500	2,500
239	Dues and Subscription	3,546	6,000	6,000	6,000	6,000	6,000
245	Telephone	9,732	9,000	9,000	9,000	9,000	9,000
259	Other Professional Services	-	-	-	-	-	-
259.002	First Responder Counseling	-	-	-	-	-	-
261	Repairs and Maint - Vehicles	38,708	45,000	45,000	50,000	50,000	50,000
266	Repairs and Maint - Buildings	27,880	44,000	44,000	40,000	40,000	40,000
266.001	Repairs & Maint - Bldgs (HVAC)	-	800	800	800	800	800
269	Repairs and Maint - Other	-	1,000	1,000	1,000	1,000	1,000
269.300	Repairs and Maint - Fire Hydrants	-	8,500	8,500	8,500	8,500	8,500
271	Reserve Firemen	-	2,000	2,000	2,000	2,000	2,000
	Total Contractual Services	\$ 86,401	\$ 124,000	\$ 124,000	\$ 125,400	\$ 125,400	\$ 125,400

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		2023-2024 Unaudited Budget	144 \$	2024-2025 Estimated Budget	1,000 \$	2025-2026 Proposed Budget	800 \$
	<u>Supplies</u>						
311	Office Supplies	\$	144 \$	1,000 \$	800		
312	Small Items of Equipment		27,670	294,000	200,000		
322	Chemical, Lab and Medical Supplies		3,362	4,200	3,000		
324	Household and Janitorial Supplies		-	3,200	3,000		
326	Clothing and Uniforms		16,463	24,987	30,000		
326.001	Clothing and Uniforms - PPE Turnout Gear		24,367	45,000	45,000		
328	Educational Supplies (Fire Prevention)		4,147	5,000	5,000		
329	Other Operating Supplies		23,445	25,000	30,000		
329.001	Other Operating Supplies - Bed		19,500	19,500	19,500		
331	Gas, Oil, Diesel Fuel and Grease		18,344	27,000	23,000		
334	Tires and Tubes		-	10,000	10,000		
344	Safety Supplies		342	1,000	1,000		
	Total Supplies	\$	118,284 \$	459,887 \$	370,300		
	<u>Fixed Charges</u>						
533	Machinery and Equipment - Copier		547 \$	1,000 \$	1,000		
571	Inspections/Testing		12,415	15,000	15,000		
	Total Fixed Charges	\$	12,962 \$	16,000 \$	16,000		
	<u>Capital Outlay</u>						
929	Capital - Building Other		9,669	-	35,000		
943	Capital - Vehicle Purchase		-	-	105,000		
944	IT Hardware Purchase-State Grant		-	-	-		
	Total Capital Outlay	\$	9,669 \$	- \$	140,000		
	Total Fire	\$	2,594,131 \$	3,189,170 \$	3,235,215		

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		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
43100	<u>Public Works</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 903,543	\$ 1,116,747	\$ 1,116,747	\$ 1,318,044		
113	Salaries - Overtime	25,242	32,000	32,000	32,000		
141	OASI Employers Share	68,526	87,879	87,879	83,500		
142	Employee Health Insurance	129,843	198,000	198,000	160,003		
143	Retirement - ING	8,711	9,450	9,450	12,000		
143.001	Retirement - TCRS	42,201	67,317	67,317	81,851		
145	Employee Life Insurance	565	740	740	800		
147	Unemployment Insurance	905	1,500	1,500	1,200		
148	Education/Training/Travel/ Lodging	2,021	5,000	5,000	5,000		
	Total Personnel	\$ 1,181,557	\$ 1,518,633	\$ 1,518,633	\$ 1,694,398		
	<u>Contractual Services</u>						
211	Postage	\$ 216	\$ 600	\$ 600	\$ 500		
213	Automobile Licenses and Title	97	200	200	200		
216	Radio and TV Services	1,558	3,000	3,000	3,000		
221	Printing, Duplicating and Typing	-	400	400	400		
231	Publication/Formal Ads	261	2,000	2,000	1,500		
239	Dues and Subscriptions	40	1,000	1,000	1,000		
242	Water	3,904	3,500	3,500	4,500		
245	Telephone	3,395	4,000	4,000	3,000		
247	Street Lighting	183,921	250,000	250,000	230,000		
251	Veterinary Services	8,857	3,000	3,000	6,000		
255	Data Processing	-	-	-	5,000		
259	Other Professional Services	3,372	8,000	8,000	5,000		
261	Repairs and Maint - Vehicles	50,885	27,000	27,000	27,000		
262	Repairs and Maint - Other Machinery	46,878	20,000	20,000	30,000		
264	Repairs and Maint - Traffic Lighting	29,758	30,000	30,000	30,000		
266	Repairs and Maint - Buildings	13,429	20,000	20,000	20,000		
268	Repairs and Maint - Roads and Streets	23,021	10,000	10,000	10,000		
	Total Contractual Services	\$ 369,592	\$ 382,700	\$ 382,700	\$ 377,100		
	<u>Supplies</u>						
311	Office Supplies	\$ 2,750	\$ 5,000	\$ 5,000	\$ 5,000		
312	Small Items of Equipment	29,664	30,000	30,000	30,000		
322	Chemical, Lab and Medical Supplies	10,480	13,000	13,000	13,000		
323.001	Trustee Expenses	13,056	13,000	13,000	13,000		
324	Household and Janitorial Supplies	2,866	5,000	5,000	5,000		
326	Clothing and Uniforms	14,536	25,000	25,000	25,000		
331	Gas, Oil, Diesel Fuel and Grease	65,182	85,000	85,000	80,000		
334	Tires and Tubes	7,673	10,000	10,000	10,000		
342	Sign Parts and Supplies	16,118	20,000	20,000	20,000		
343	Salt Purchase	5,616	15,000	15,000	15,000		
344	Safety Supplies	3,943	7,000	7,000	7,000		
	Total Supplies	\$ 171,884	\$ 228,000	\$ 228,000	\$ 223,000		

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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Building Materials</u>			
421	Guardrails	\$ -	\$ 10,000	\$ 10,000
451	Crushed Stone	11,744	20,000	20,000
455	Tile and Pipe	57,689	40,000	50,000
471	Asphalt and Asphalt Filler	15,339	20,000	20,000
	Total Building Materials	\$ 84,772	\$ 90,000	\$ 100,000
	<u>Fixed Charges</u>			
533	Machinery and Equip - Copier	\$ 68	\$ 2,000	\$ 5,000
	Total Fixed Charges	\$ 68	\$ 2,000	\$ 5,000
	<u>Capital Outlay</u>			
931	Roads, Street, and Parking	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	409,844	750,000	515,000
931.002	Street Striping	2,145	30,000	40,000
933	Sidewalks	-	-	-
933.001	State Grant-Phase 1 Sidewalks	-	-	-
933.002	HillsChapel Road Phase 2 Sidewalk Project	27,177	221,841	325,000
933.003	Coffee Street Sidewalk Project	42,312	2,683	50,000
933.004	Oakdale Street Sidewalk Project	16,792	-	50,000
933.005	Madison Street Sidewalk Project	27,812	-	50,000
933.006	Oak Drive Sidewalk Project	-	-	-
938	Transition Plan Repairs	-	15,000	15,000
939	Bridge Repairs	260	10,000	10,000
943	Vehicles	-	-	-
949	Other Machinery and Equipment	-	-	-
960	Capital Repairs - Street Lights	-	-	150,000
999	Additions to Capital Assets	-	-	-
	Total Capital Outlay	\$ 526,342	\$ 1,029,524	\$ 1,205,000
	Total Public Works	\$ 2,334,215	\$ 3,250,857	\$ 3,604,498

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2026

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		Unaudited Budget	2024-2025	Estimated Budget	2025-2026	Proposed Budget	
44210	<u>Contributions to Other Agencies</u>						
720.001	TN Rehabilitation Center	\$ 18,000	\$ 9,000	\$ 9,000	\$ 9,270		
720.003	Coffee County Child Care Center	1,000	3,000	3,000	5,000		
720.005	South Central Human Resources	1,954	1,954	1,954	2,940		
720.006	Coffee County Library	12,500	20,000	20,000	20,000		
720.007	Coffee County Senior Center	8,500	10,000	10,000	20,000		
720.008	Manchester Senior Center	-	-	-	-		
720.010	Keep Coffee County Beautiful	-	-	-	-		
720.011	Manchester/Coffee County Conference Center	408,467	350,000	350,000	175,000		
720.013	Coffee County Children's Advocacy Center	2,000	2,000	2,000	4,000		
720.014	TN Backroads Heritage	-	-	-	-		
720.018	Chamber of Commerce	10,000	10,000	10,000	10,000		
720.019	CASA	-	-	-	-		
720.020	Coffee County Historical Society	-	-	-	-		
720.021	Coffee County DAV	-	-	-	-		
720.022	Haven of Hope	5,000	5,000	5,000	7,500		
720.023	The Storehouse	3,000	3,000	3,000	3,000		
720.024	Coffee County Rescue Squad	10,000	-	-	-		
	Total Contributions to Other Agencies	\$ 480,421	\$ 413,954	\$ 413,954	\$ 256,710		
	Total Expenditures	\$ 10,886,445	\$ 14,435,402	\$ 14,435,402	\$ 14,806,762		
	<u>Other Uses</u>						
51620	Operating Transfers						
762	Transfer to Sanitation	\$ -	\$ -	\$ -	\$ -		
763	Transfer to Recreation Fund	1,000,000	1,800,000	1,800,000	900,000		
764	Transfer to General Purpose School Fund	1,858,467	1,858,467	1,858,467	2,608,467		
765	Transfer to Debt Service Fund	-	-	-	1,389,900		
765.001	Transfer to Debt Service-Leave	200,000	191,814	191,814	-		
767	Transfer to Tourism Fund	-	-	-	-		
768	Transfer to Capital Equipment	2,322,000	2,322,000	2,322,000	-		
	Total Other Uses	\$ 5,380,467	\$ 6,172,281	\$ 6,172,281	\$ 4,898,367		
	Total Expenditures and Other Uses	\$ 16,266,912	\$ 20,607,683	\$ 20,607,683	\$ 19,705,129		
	Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 2,625,497	\$ (1,788,648)	\$ (1,788,648)	\$ 670,561		
	Estimated Beginning Fund Balance July 1	6,108,497	14,001,281	14,001,281	12,212,633		
	Non-spendable Fund Balance	98,484	98,484	98,484	98,484		
	Unassigned Fund Balance						
	Prior Period Adjustment	8,635,510	12,114,149	12,114,149	12,784,710		
	Estimated Ending Fund Balance June 30	\$ 8,733,994	\$ 12,212,633	\$ 12,212,633	\$ 12,883,194		

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget		2024-2025 Estimated Budget		2025-2026 Proposed Budget	
<u>Revenues and Other Sources</u>							
<u>Charges for Current Services</u>							
34131	Administrative Service Fees	\$ 108,858	\$	80,000	\$	90,000	
34412	Solid Waste Residential Collection	247,426		456,000		526,000	
34415	Solid Waste Debris Pickup	3,500		7,500		5,000	
34423	Solid Waste Surcharge - General	852,543		1,080,000		1,461,673	
34440	Refuse Recycling Charges	345,519		12,500		13,000	
36999	Miscellaneous Revenue	-		-		-	
	Total Current Services	\$ 1,557,846	\$	1,636,000	\$	2,095,673	
<u>Other Sources</u>							
36961	Transfer from General Fund	\$ -	\$	-	\$	-	
	Total Other Revenue	\$ -	\$	-	\$	-	
	Total Revenues and Other Sources	\$ 1,557,846	\$	1,636,000	\$	2,095,673	
<u>Expenditures</u>							
<u>Sanitation Services</u>							
<u>Personnel</u>							
43200	Regular Employee Salaries	\$ 254,633	\$	272,850	\$	272,850	
111	Salaries - Overtime	3,865		6,000		4,500	
113	OASI Employers Share	18,687		21,332		21,217	
141	Health Insurance	37,491		65,000		27,000	
142	Retirement - ING	-		-		-	
143	Retirement - TCRS	13,467		16,341		16,944	
143.001	Employee Life Insurance	178		270		270	
145	Worker's Compensation	2,985		5,000		5,000	
146	Unemployment Insurance	205		500		400	
147	Total Personnel	\$ 331,511	\$	387,293	\$	348,181	
<u>Contractual Services</u>							
261	Repairs and Maint - Vehicles	\$ 38,999	\$	40,000	\$	40,000	
262	Repairs and Maint - Other Machinery	14,921		30,000		25,000	
293	Recycle Containers/Cardboard	3,591		12,000		9,000	
294	Brush Disposal	29,723		50,000		40,000	
294.001	Cardboard Disposal	1,454		24,000		12,000	
295	Landfill Services	1,030,696		950,000		1,260,000	
	Total Contractual Services	\$ 1,119,384	\$	1,106,000	\$	1,386,000	

<u>Supplies</u>							
312	Small Items of Equipment	\$	288	\$	3,000	\$	3,000
331	Gas, Oil, Diesel Fuel and Grease		18,577		35,000		25,000
334	Tires, Tubes, ETC.		4,284		8,000		8,000
511	General Liability		3,733		3,000		4,900
	<u>Total Supplies</u>	\$	26,882	\$	49,000	\$	40,900
<u>Capital Outlay</u>							
943	Vehicles	\$	-	\$	-	\$	150,000
	<u>Total Capital Outlay</u>	\$	-	\$	-	\$	150,000
	<u>Total Expenditures</u>	\$	1,477,777	\$	1,542,293	\$	1,925,081

50000-001
51620-768

<u>Transfer to Other Funds</u>							
	Transfer to Debt Service Fund	\$	-	\$	-	\$	-
	Transfer to Capital Equipment Fund		125,000		-		-
	<u>Total Transfers</u>	\$	125,000	\$	-	\$	-

Total Expenditures and Other Sourc \$ 1,602,777 \$ 1,542,293 \$ 1,925,081

<u>Revenues and Other Sources Over (Under)</u>							
	Expenditures and Other Uses	\$	(44,931)	\$	93,707	\$	170,592
	Estimated Beginning Fund Balance Jul	\$	702,943	\$	658,012	\$	751,719
	<u>Estimated Ending Fund Balance June</u>	\$	658,012	\$	751,719	\$	922,311

City of Manchester, Tennessee
 Recreation Fund 122
 Statement of Proposed Operations
 July 1, 2025 To June 30, 2026

FY24 FY25 FY26
 2023-2024 2024-2025 2025-2026
 Unaudited Estimated Proposed
 Budget Budget Budget

Account Number	Account Description	FY24 Unaudited Budget	FY25 Estimated Budget	FY26 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 256,616	\$ 236,130	\$ -
	Total Local Taxes	\$ 256,616	\$ 236,130	\$ -
<u>Intergovernmental</u>				
33487	State CARES ACT-COVID19 Reimb	\$ -	\$ -	\$ -
33498	LPRF Grant (Soccer Complex)	-	-	-
33501	Diabetes Grant B	-	-	-
33502	Diabetes Grant A	-	-	-
33511	Built Environment Grant	-	-	-
33512	State Grant-COVID19	-	-	-
33513	NRPA Grant	-	-	-
33514	TDOH Basketball Court Grant	-	-	-
33515	TDEC/LPRF Ballfield Light Grant	-	750,000	-
	Total Intergovernmental	\$ -	\$ 750,000	\$ -
<u>Charges for Current Services</u>				
34722	Swim Team Charges	\$ -	\$ -	\$ -
34723	Swimming Lesson Charges	38,671	26,000	50,000
34724	Pool Rental	56,506	22,000	35,000
34742	Activity Fees	20,485	20,500	22,000
34743	Day Camp Charges	56,621	18,000	50,000
34745	Park and Recreation Concessions	65,775	15,000	5,000
34746	ADA Wright Center - Rental	10,877	8,000	8,000
34747	Shelter Rentals	4,325	3,000	3,000
34770	Membership and Dues- 6 Month Passes	20,589	15,000	20,000
34771	Membership and Dues - Yearly Passes	386,839	250,000	400,000
34772	Membership and Dues - Monthly Passes	14,244	9,000	15,000
34773	Membership and Dues - Daily Passes	190,314	88,000	110,000
34774	Recreation Complex Concessions	91,761	39,000	50,000
34777	Athletic League	23,740	13,800	20,000
34779	Silver and Fit	24,668	4,500	15,000
34780	Tivity Health	6,695	900	4,500
34781	Sponsorships	10,010	1,000	9,000
34782	Christmas Parade Sponsorships	4,000	4,200	4,500
34783	Renew Active	7,261	2,100	2,500
34792	Meeting Room Rental	26,384	12,210	12,000
34795	Food Booth/Space Rentals	525	500	2,041
	Total Charges for Current Services	\$ 1,060,290	\$ 552,710	\$ 837,541
<u>Other Revenues</u>				
36350	Insurance Recovery	\$ 761	\$ -	\$ -
36716	Donation from Schools	-	-	-
36999	Miscellaneous Revenues	10,687	10,000	15,000
	Total Other Revenues	\$ 11,448	\$ 10,000	\$ 15,000
	Total Revenues	\$ 1,328,354	\$ 1,548,840	\$ 852,541
<u>Other Sources</u>				
39110.001	Transfer from Tourism	0	0	304,160
39110.002	Transfer from General Fund	\$ 1,000,000	\$ 1,800,000	\$ 900,000
	Total Other Sources	\$ 1,000,000	\$ 1,800,000	\$ 1,204,160
	Total Revenue and Other Sources	\$ 2,328,354	\$ 3,348,840	\$ 2,056,701

44410 Recreation Administration

	<u>Personnel</u>					
111	Regular Employee Salaries	\$	190,743	\$	201,056	\$ 158,120
113	Salaries-Overtime		123		550	500
141	OASI Employers Share		15,319		15,423	12,096
142	Employee Health Insurance		20,418		31,000	17,000
143	Retirement - ING		2,570		2,940	2,940
143.001	Retirement - TCRS		8,517		11,814	9,819
145	Employee Life Insurance		112		125	150
147	Unemployment Insurance		126		300	250
148	Education/Training/Travel/ Lodging		1,834		3,200	3,000
	Total Personnel	\$	239,762	\$	266,408	\$ 203,875
	<u>Contractual Services</u>					
211	Postage	\$	102	\$	500	\$ 250
221	Printing, Duplicating and Typing		472		2,500	1,500
231	Publication Formal/Legal Notices		2,896		2,000	1,500
239	Dues and Subscription		2,930		2,700	1,500
240	Bank, Credit Card, Fines, & Fees		-		500	250
	Total Contractual Services	\$	6,400	\$	8,200	\$ 5,000
	<u>Supplies</u>					
311	Office Supplies and Materials	\$	856	\$	2,000	\$ 1,000
319	Office Stationary and Forms		-		-	-
326	Clothing and Uniforms		-		-	-
	Total Supplies	\$	856	\$	2,000	\$ 1,000
	<u>Fixed Charges</u>					
533	Machinery & Equipment	\$	-	\$	4,500	\$ 6,000
	Total Fixed Charges	\$	-	\$	4,500	\$ 6,000
	<u>Capital Outlay</u>					
947	Vehicles	\$	-	\$	60,000	\$ -
999	Add to Capital Assets		-		-	-
	Total Capital Outlay	\$	-	\$	60,000	\$ -
	Total Recreation Administration	\$	247,018	\$	341,108	\$ 215,875

44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$	756,915	\$	374,500	\$ 224,036
113	Salaries - Overtime		10,059		5,500	5,500
121	Wages - Part-Time		-		290,000	265,964
141	OASI Employers Share		58,096		51,255	17,139
142	Employee Health Insurance		21,339		45,000	32,000
143.001	Retirement - TCRS		12,280		22,268	13,913
145	Employee Life Insurance		143		245	200
146	Worker's Compensation		8,650		15,000	17,000
147	Unemployment Insurance		1,836		1,500	1,500
148	Education/Training/Travel/ Lodging		2,586		3,500	3,500
	Total Personnel	\$	871,904	\$	808,768	\$ 580,751
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$	1,732	\$	1,500	\$ 1,500
241	Electric		321,653		280,000	280,000
242	Water		19,129		28,000	28,000
244	Gas		80,817		90,000	60,000
245	Telephone		5,850		5,500	6,000
255	Data Processing Support		13,347		14,000	15,000
258	Christmas Parade Expense		2,679		4,100	4,100
261	Repairs and Maint - Vehicles		1,936		2,000	2,000
262	Repairs and Maint - Other Machinery		62,426		75,000	475,000
263	Repairs and Maint - Office Equip		3,073		4,000	4,000
265	Repairs and Maint - Grounds		71,316		3,000	3,000
266	Repairs and Maint - Buildings		82,109		600,000	50,000
270	Contracted Recreational Services		12,980		3,500	3,500
	Total Contractual Services	\$	679,047	\$	1,110,600	\$ 932,100

<u>Supplies</u>						
312	Small Items of Equipment-Wellness	\$	-	\$	1,500	\$ 1,000
312.003	Small Items of Equipment-Tools		1,333		2,500	3,000
322	Chemical, Lab and Medical Supplies		-		-	-
322.001	Pool Chemicals		26,459		26,000	24,000
322.002	Lab Supplies- Co2		8,484		7,500	8,500
322.003	First Aid Supplies		1,950		2,000	2,000
323	Food		53,578		65,000	28,000
323.002	Program Meals		2,025		2,300	2,500
324	Household and Janitorial Supplies		25,825		20,000	25,000
325	Recreation Supplies/Program Expenses		14,041		13,000	13,000
326	Clothing and Uniforms		2,725		2,500	4,000
329.001	Diabetes Grant B Expense		-		-	-
329.002	Diabetes Grant A Expense		-		-	-
329.003	Diabetes Grant A-Inkind Expense		-		-	-
330	Community Foundation Grant Expense		-		-	-
331	Gas, Oil, Diesel Fuel and Grease		71		500	500
	Total Supplies	\$	136,491	\$	142,800	\$ 111,500
<u>Fixed Charges</u>						
511	General Liability	\$	31,959	\$	27,000	\$ 42,000
512	IT Hardware Purchase-State Grant		2,560		-	-
533	Machinery and Equipment - Copier		2,560		4,500	3,500
533.001	Machinery and Equipment - Rental		-		2,500	2,500
	Total Fixed Charges	\$	37,079	\$	34,000	\$ 48,000
<u>Capital Outlay</u>						
948	Bonnaroo Grant-Movie Screen	\$	-	\$	-	\$ -
949	NRPA Grant Expense-Digital		-		-	-
950.001	Basketball Court Repair		101,245		-	-
951	Rec Center Roof		1,002,628		-	-
952	Weight Room Floor		52,074		-	-
960	Transfer to Debt Service		20,052		20,052	20,052
960.002	Transfer to Debt Service-Leave		20,000		25,000	25,000
	Total Capital Outlay	\$	1,195,999	\$	45,052	\$ 45,052
Total Recreation Center						
44720	Park Area	\$	2,920,520	\$	2,141,220	\$ 1,717,403
<u>Personnel</u>						
111	Regular Employee Salaries	\$	247,665	\$	119,840	\$ 101,040
113	Salaries - Overtime		3,406		4,400	4,000
121	Wages - Part-Time		-		25,000	12,000
141	OASI Employers Share		18,076		11,283	7,941
142	Employee Health Insurance		29,013		25,000	16,000
143.001	Retirement-TCRS		12,924		7,280	6,523
145	Employee Life Insurance		143		125	125
146	Worker's Compensation Insurance		5,767		10,000	13,000
147	Unemployment Insurance		259		500	400
	Total Personnel	\$	317,253	\$	203,428	\$ 161,029
<u>Contractual Services</u>						
231	Publication and Legal Notices	\$	-	\$	1,000	\$ 1,000
241	Electric		31,663		31,250	25,000
242	Water		15,298		16,000	16,000
244	Gas		2,304		4,000	3,000
245	Telephone		-		1,000	1,000
259	Other Professional Services - Fireworks		20,000		20,000	-
261	Repair and Maintenance - Motor Vehicles		4,116		10,000	3,500
262	Repair and Maintenance - Other Machinery		13,122		7,000	3,500
265	Repair and Maintenance - Grounds		58,250		52,000	35,000
266	Repair and Maintenance - Buildings		18,802		25,000	15,000
270	Contracted Recreational Services		1,350		2,000	2,000
	Total Contractual Services	\$	164,905	\$	169,250	\$ 105,000

<u>Supplies</u>							
312.003	Small Items of Equipment-Tools	\$	3,597	\$	7,000	\$	2,500
323	Food - Concessions		48,673		43,000		-
323.001	Trustee Expenses		499		2,000		2,000
324	Household and Janitorial Supplies		1,737		6,000		4,000
325	Recreation Supplies/Program Equipment		9,493		10,000		5,000
326	Recreation Uniforms		1,952		3,000		3,000
331	Gas, Oil, Diesel Fuel, and Grease		13,086		14,000		5,000
333	Forestry Grant Expense		-		-		2,000
334	Tires, Tubes, ETC.		567		2,500		1,000
	Total Supplies	\$	79,604	\$	87,500	\$	24,500
<u>Fixed Charges</u>							
511	General Liability	\$	10,653	\$	9,000	\$	13,879
533	Machinery and Equipment -Rental		418		3,500		3,500
	Total Fixed Charges	\$	11,071	\$	12,500	\$	17,379
<u>Capital Outlay</u>							
939	Other Improvements	\$	-	\$	-	\$	-
956	Arts Grant-Creative Place		-		-		-
957	Built Environment Grant		-		-		-
965	Repair & Maint - Grounds		-		-		-
966	Repair & Maint - Building		-		-		-
967	Lease Interest Expense		-		-		-
999.003	LPRF Soccer Grant-Parking Lot		-		-		-
999.004	Soccer Complex Electrical Project		-		-		-
999.005	Commit to Health Grant		-		-		-
999.006	Dog Park Grant		-		-		-
999.007	TAP Greenway Extension		-		-		-
999.008	TDOH Basketball Court Grant		-		-		-
999.009	TDEC/LPRF Ballfield Light Grant		12,167		1,487,833		-
	Total Capital Outlay	\$	12,167	\$	1,487,833	\$	-
	Total Park Area	\$	585,000	\$	1,960,511	\$	307,908
	Total Expenditures	\$	3,752,538	\$	4,442,839	\$	2,241,187
<u>Transfer to Other Funds</u>							
960	Transfer to Debt Service - Land Purchase	\$	-	\$	-	\$	-
960.001	Transfer to Debt Service-Equipment Lease		-		-		-
960.002	Transfer to Debt Service-Leave		-		-		-
	Total Transfers	\$	-	\$	-	\$	-
	Total Expenditures and Other Sources	\$	3,752,538	\$	4,442,839	\$	2,241,187
	Revenues and Other Sources Over (Under)	\$	(1,424,184)	\$	(1,093,999)	\$	(184,486)
	Expenditures and Other Uses						
	Estimated Beginning Fund Balance July 1	\$	913,881	\$	(510,303)	\$	(1,604,302)
	Estimated Ending Fund Balance June 30	\$	(510,303)	\$	(1,604,302)	\$	(1,788,788)

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25	FY26
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget	
<u>Revenues</u>					
<u>Fines, Forfeitures and Penalties</u>					
35110	City Court Fines and Costs	\$ 28,947	\$ 35,000	\$ 35,000	\$ 35,006
	Total Fines, Forfeitures and Penalties	\$ 28,947	\$ 35,000	\$ 35,000	\$ 35,006
<u>Other Revenues</u>					
36332	Sale of Equipment - Drug Fund	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
36340	Confiscations	(2,741)	3,500	3,500	3,500
36350	Insurance Recovery	-	-	-	-
36362	Sale of Vehicles	6,650	20,000	20,000	20,000
36715	Contribution and Donations	218	1,000	1,000	1,000
36735	Contribution and Donations - Individuals	-	-	-	-
36940	Sale of Seized Vehicle Fees	-	5,000	5,000	5,000
36941	Sale of Vehicles - Confiscations	4,750	7,500	7,500	7,500
36942	Sale of Other Contribband	-	-	-	-
	Total Other Revenues	\$ 8,877	\$ 57,000	\$ 57,000	\$ 57,000
Total Revenues		\$ 37,824	\$ 92,000	\$ 92,000	\$ 92,006
<u>Expenditures</u>					
<u>Drug Investigation and Control</u>					
<u>Personnel</u>					
42129	Salaries-Overtime	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
113	OASI Employers Share	-	160	160	160
141	Employee Health Insurance	-	100	100	100
142	Retirement - ING	-	-	-	-
143	Retirement - TCRS	-	125	125	125
143.001	Employee Life Insurance	-	25	25	25
145	Education/Training	1,019	5,000	5,000	5,000
148	Total Personnel	\$ 1,019	\$ 7,410	\$ 7,410	\$ 7,410

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
	<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ -	\$ 200	\$ 200	\$ 200		
241	Gov.Deals Expense	-	10,000	10,000	10,000		
255	Data Processing Support	2,984	3,500	3,500	3,500		
261	Repair & Maint - Vehicle	590	1,000	1,000	1,000		
269	Other Repair and Maintenance Services	-	-	-	-		
299	Misc. Contractual Services	290	3,000	3,000	3,000		
	Total Contractual Services	\$ 3,864	\$ 17,700	\$ 17,700	\$ 17,700		
	<u>Supplies</u>						
312	Small Items of Equipment	\$ 9,652	\$ 9,000	\$ 9,000	\$ 9,000		
326	Clothing and Uniforms	-	2,500	2,500	2,500		
329	Other Operating Supplies	7,098	10,000	10,000	10,000		
331	Gas, Oil, Diesel Fuel	-	1,000	1,000	1,000		
332	Dog Equipment and Supplies	169	7,000	7,000	7,000		
333	Other Equipment Parts	-	2,500	2,500	2,500		
	Total Supplies	\$ 16,919	\$ 32,000	\$ 32,000	\$ 32,000		
	<u>Capital Outlay</u>						
942	General Purpose Machinery and Equipme	\$ 1,000	\$ -	\$ -	\$ -		
943	Drug Vehicle	85,711	-	-	-		
	Total Capital Outlay	\$ 86,711	\$ -	\$ -	\$ -		
	Total Expenditures	\$ 108,513	\$ 57,110	\$ 57,110	\$ 57,110		
	Revenue and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ (70,689)	\$ 34,890	\$ 34,890	\$ 34,896		
	Estimated Beginning fund Balance July 1	\$ 433,233	\$ 362,544	\$ 362,544	\$ 397,434		
	Estimated Ending Fund Balance June 30	\$ 362,544	\$ 397,434	\$ 397,434	\$ 432,330		

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues</u>				
<u>Local Taxes</u>				
31920	Room Occupancy Tax	\$ 128,308	\$ 118,065	\$ 945,865
	Total Local Taxes	\$ 128,308	\$ 118,065	\$ 945,865
<u>Grant Revenue</u>				
31947	Partnership Marketing Program Proce	\$ -	\$ -	\$ -
31948	Tourism COOP Grant Revenue	-	-	-
31949	CARES ACT Grant Revenue	-	-	-
36999	Miscellaneous Revenue	-	-	-
37000	Grant Revenue-State of Tennessee	-	-	-
37001	Transfer from General Fund	-	-	-
		\$ -	\$ -	\$ -
	Total Revenues	\$ 128,308	\$ 118,065	\$ 945,865
<u>Expenditures</u>				
<u>Personnel</u>				
47210	Personnel	\$ -	\$ -	\$ -
111	Salaries	-	-	-
141	OASI Employers Share	-	-	-
147	Unemployment Insurance	-	-	-
148	Travel	336	4,000	5,000
	Total Personnel	\$ 336	\$ 4,000	\$ 5,000
<u>Contractual Services</u>				
236	Public Relations	\$ -	\$ -	\$ -
236.002	Local Activity Support	24,130	24,000	28,000
236.004	Tourism Promo - Brochures, Flyer, Ac	23,273	24,000	25,000
236.005	Manchester Chamber - Tourism Prom	27,000	27,000	27,500
236.006	Foothills Crafts	-	-	1,000
239	South Central TN Tourism Dues	2,100	2,400	3,600
240	Hotel/Motel Tax Audit Expense	-	-	22,000
247	Christmas Lighting and Banners	33,456	33,500	25,000
	Total Contractual Services	\$ 109,959	\$ 110,900	\$ 132,100

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Supplies</u>			
329	Other Operating Supplies	\$ (104)	\$ 100	\$ -
329.001	Signs and Sign Maintenance	-	-	9,000
329.002	Landscaping, General Prom & Other	191	-	8,500
329.003	Christmas Parade Supplies	-	-	-
329.004	CARES ACT Expenses	-	-	-
	Total Supplies	\$ 87	\$ 100	\$ 17,500
	<u>Capital Outlay</u>			
939	Downtown Renovation Project	\$ -	\$ -	
945	Transfer to Recreation Center	-	-	304,160
	Transfer to Capital Equipment-Recre:	-	-	-
947	Partnership Marketing Program Grant	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ 304,160
	Total Expenditures	\$ 110,382	\$ 115,000	\$ 458,760
	<u>Transfers</u>			
50000.002	Transfer to General Fund	\$ -	\$ -	175,000
50000.004	Transfer to TDOT Greenway Grant	-	-	-
	Total Transfers	\$ -	\$ -	\$ 175,000
	Total Expenditures and Other Source	\$ 110,382	\$ 115,000	\$ 633,760
	Revenues over (Under) Expenditures	\$ 17,926	\$ 3,065	\$ 312,105
	Estimated Beginning Fund Balance July	\$ 10,000	\$ 347,782	\$ 350,847
	Estimated Ending Fund Balance June 30	\$ 27,926	\$ 350,847	\$ 662,952

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

City of Manchester, Tennessee
CAPITAL EQUIPMENT REPLACEMENT FUND 250
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

FY24
2023-2024
Unaudited
Budget

Account Number	Account Description	Revenues	Budget
36332	Sale of Equipment-Street	\$ -	
36333	Sale of Equipment-Sanitation	-	
36334	Sale of Equipment-Codes	-	
36335	Sale of Equipment-Recreation	-	
36350	Insurance Recoveries	-	
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	2,322,000	
36965	Transfer from Sanitation	\$ 125,000	
	Total Revenues	\$ 2,447,000	
	<u>Expenditures</u>		
41310-943	Vehicles-Administration	\$ 3,585.00	
41510-943	Vehicles-Finance	-	
41600-943	Vehicles-Information Systems	-	
41700-942	Equipment-Health and Codes	-	
41700-943	Vehicles- Health and Codes	-	
41800-911	Land Purchase	-	
41800-921	Building Improvement/Renovations	-	
41800-949	Other Machinery and Equipment	-	
42100-943	Vehicles-Police	279,967	
42100-949	Other Machinery and Equipment	23,703	
42200-921	Building Improvement/Renovations-Fire	55,987	
42200-943	Vehicles-Fire	-	
42200-949	Other Machinery and Equipment-Fire	-	
43100-943	Vehicles-Street	439,368	
43100-949	Other Machinery and Equipment	87,916	
43100-960	Capital Repairs-Street Lights	3,360	
43200-943	Vehicles-Sanitation	-	
43200-949	Other Machinery and Equipment-Sanitation	-	
44420-921	Building Improvement/Renovation-Rec Cent	68,560	
44420-943	Vehicles-Recreation	-	
44420-949	Other Machinery and Equipment-Rec Center	-	
44720-921	Building Improvements-Parks	-	
44720-943	Vehicles-Parks	-	
44720-949	Other Machinery and Equipment-Parks	57,724	
	Total Expenditures	\$ 1,020,170	
	Revenues over (Under) Expenditures	\$ 1,426,830	
	Estimated Beginning Fund Balance July 1	\$ -	
	Estimated Ending Fund Balance June 30	\$ 1,426,830	

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Revenues and Other Sources</u>			
	<u>Charges for Current Services</u>			
	<u>Other Revenues</u>			
36101	Interest Earnings	\$ 145,430	\$ 92,637	\$ 120,000
36220	Lease of Property	21,400	23,500	24,020
	Total Other Revenues	\$ 166,830	\$ 116,137	\$ 144,020
	Total Revenues	\$ 166,830	\$ 116,137	\$ 144,020
	<u>Other Sources</u>			
36961	Transfer from General Fund	\$ -	\$ -	\$ 1,389,900
36962	Transfer from General Fund-Leave	191,814	190,000	192,000
36963	Transfer from Recreation Fund-Leave	27,821	20,000	
36965	Transfer from Sanitation	-	-	
36968	Transfer from Recreation	20,052	20,052	
	Total Other Sources	\$ 239,687	\$ 230,052	\$ 1,581,900
	Total Revenue and Other Sources	\$ 406,517	\$ 346,189	\$ 1,725,920
	<u>Expenditures</u>			
	<u>Debt Service</u>			
49000	Principal on Bonds	\$ 920,000	\$ 903,000	\$ 965,000
610	Interest on Bonds	480,850	480,850	424,900
640	Rec Center Lease	20,052	-	15,039
660	Other Debt Service-Principal	-	-	-
690	Other Debt Service-Interest	-	-	-
691	Accumulated Leave Payout-City	191,814	190,000	170,000
691.006	Accumulated Leave Payout-Recreation	27,821	20,000	15,000
691.007				
	Total General Government Debt Service	\$ 1,640,537	\$ 1,593,850	\$ 1,589,939
	<u>Expenditures</u>			
49000	Bank Service Charges	\$ 1,004	\$ 2,501	\$ 2,500
692	Total Service Charges	\$ 1,004	\$ 2,501	\$ 2,500
	Total Expenditures	\$ 1,641,541	\$ 1,596,351	\$ 1,592,439
	Revenues and Other Sources Over (Under)	\$ (1,235,024)	\$ (1,250,162)	\$ 133,481
	Estimated Ending Fund Balance July 1	\$ 2,930,756	\$ 2,971,756	\$ 1,721,594
	Estimated Ending Fund Balance June 30	\$ 1,695,732	\$ 1,721,594	\$ 1,855,075

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
	<u>Revenues</u>						
	<u>Intergovernmental</u>						
33432	ARP Funds Revenue	\$ 100,192	\$ 48,547	\$	\$	-	
33433	TDECARP Funds Revenue						
33499	State CARES ACT- COVID19 Reimb						
33700	Coffee County Industrial Park	\$ 100,192	\$ 48,547	\$	\$	-	
	Total Intergovernmental						
	<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ -	\$ 71,517	\$	\$	75,000	
	Total Charges for Current Services	\$ -	\$ 71,517	\$	\$	75,000	
	<u>Other Revenues</u>						
36101	Interest Earnings	\$ 175,525	205,000	-	-	215,000	
36330	Sale of Equipment/Vehicles	-	-	-	-	-	
36977	Contribution from County	-	-	-	-	-	
36978	AT & T Rental Revenue	15,972	-	-	-	-	
36980	Other Revenues	454	-	-	-	-	
36981	Bond Premiums	-	-	-	-	-	
36998	Contributed Assets	-	-	-	-	-	
36999	Donated Infrastructure	-	-	-	-	-	
	Total Other Revenues	\$ 191,951	\$ 205,000	\$	\$	215,000	
	<u>Water & Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 1,170,605	\$ 1,205,000	\$	\$	1,638,800	
37112	Inside Comm/Metered Water Sales	679,391	684,391			930,772	
37113	Inside Ind/Metered Water Sales	236,120	236,120			321,123	
37114	Outside Res/Metered Water Sales	1,110,397	1,170,400			1,591,744	
37115	Outside Comm/Metered Water Sales	179,132	181,177			246,401	
37116	Outside Ind/Metered Water Sales	555,775	585,200			795,872	
37117	Unbilled Water	-	-	\$	\$	-	
37119	Other Metered Water Sales	-	-	\$	\$	-	
37121	Ready To Serve	508	1,000			1,000	
37131	Sprinkler Syst/Fire Protection	66,343	66,343			66,343	
37141	Sales to Hillsville	620,145	620,145			843,397	
37191	Forfeited Discounts/Penalties	117,180	120,000			132,000	
37193	Water Service Calls	77,596	79,000			75,000	
37196	Water Tap Fees	150,281	155,000			200,000	
37199	Miscellaneous-Water	81,430	85,000			115,600	

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
37211	Sewer Chg/Inside Residential	1,577,002	\$	1,429,428	\$	1,944,022	
37212	Sewer Chg/Inside Commercial	837,725	\$	884,884	\$	1,203,442	
37213	Sewer Chg/Inside Industrial	254,128	\$	266,834	\$	362,894	
37214	Sewer Chg/Outside Residential	7,532	\$	7,500	\$	10,200	
37215	Sewer Chg/Outside Commercial	107,836	\$	107,836	\$	146,657	
37216	Sewer Chg/Outside Industrial	568,906	\$	550,000	\$	748,000	
37241	Hillsville Sewer-Unbilled	39,382	\$	40,000	\$	54,400	
37295	Pretreatment Fees	64,224	\$	64,000	\$	87,040	
37296	Sewer Tap Fees	39,000	\$	40,000	\$	54,400	
37297	Single Family Capacity	-	\$	2,000	\$	2,000	
37298	Hotel/Motel Capacity	40,000	\$	40,000	\$	25,000	
37299	Commercial/Industrial Capacity	26,798	\$	25,000	\$	55,000	
	Total Other Revenues	\$ 8,607,436	\$	\$ 8,646,258	\$	\$ 11,651,107	
	Total Revenues	\$ 8,899,579	\$	\$ 8,971,322	\$	\$ 11,941,107	
	Expenses						
52113	Purification						
	Contractual Services						
241	Electric	18,203	\$	25,000	\$	20,000	
245	Telephone and Telegraph	-	\$	-	\$	-	
	Total Contractual Services	\$ 18,203	\$	\$ 25,000	\$	\$ 20,000	
	Supplies						
353	Water Purchased for Resale						
	Total Supplies	\$ 1,662,442	\$	\$ 1,662,442	\$	\$ 1,830,653	
	Fixed Charges						
541	Provision for Depreciation	-	\$	-	\$	388,000	
	Total Fixed Charges	-	\$	-	\$	388,000	
	Total Purification	\$ 1,680,645	\$	\$ 1,687,442	\$	\$ 2,238,653	

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
52115	Shop and Maintenance						
	Personnel						
111	Regular Employee Salaries	\$ 1,284,904	\$ 1,617,679	\$ 1,617,679	\$ 1,568,940		
113	Salaries - Overtime	109,905	120,000	120,000	120,000		
130	Accrued Benefits	(42,680)	(42,680)	(42,680)	25,000		
141	OASI Employers Share	98,051	98,500	98,500	120,024		
142	Employee Health Insurance	185,334	252,300	252,300	170,000		
143	Retirement - ING	7,472	15,000	15,000	12,000		
143.001	Retirement - TCRS	36,222	74,000	74,000	97,431		
145	Employee Life Insurance	755	1,200	1,200	1,200		
146	Worker's Compensation	16,342	16,500	16,500	22,000		
147	Unemployment Insurance	648	648	648	648		
148	Education/Training/Travel/ Lodging	8,924	9,500	9,500	9,500		
149	Other Employee Benefits	-	-	-	-		
	Total Personnel	\$ 1,705,877	\$ 2,162,647	\$ 2,162,647	\$ 2,146,743		
	Contractual Services						
241	Electric	-	-	-	6,000		
245	Telephone and Telegraph	25,592	25,592	25,592	7,500		
249	Other Utility Services	603	603	603	1,000		
254	Architectural/Engineering Services	79,840	79,840	79,840	10,000		
259	Other Professional Services	55,169	55,169	55,169	20,000		
261	Repair & Maintenance - Motor Vehicles	42,487	42,487	42,487	45,000		
262	Repair & Maintenance - Other Machinery	13,646	13,646	13,646	45,000		
265	Repair & Maintenance - Grounds	(8,306)	(8,306)	(8,306)	8,000		
266	Repair & Maintenance - Buildings	4,461	4,461	4,461	75,000		
269.1	Repair & Maintenance - Water Lines	271,739	500,000	500,000	75,000		
269.2	Repair & Maintenance - Sewer Lines	42,017	500,000	500,000	250,000		
269.3	Technical/Radio Equipment Upgrades	25,197	25,197	25,197	25,197		
	Total Contractual Services	\$ 552,445	\$ 1,238,689	\$ 1,238,689	\$ 567,697		
	Supplies						
312	Small items of Equipment	5,041	5,041	5,041	5,000		
324	Household & Janitorial Supplies	3,819	3,819	3,819	2,500		
326	Clothing and Uniforms	24,724	24,724	24,724	20,000		
328	Educational Supplies	-	-	-	250		
329	Other Operating Supplies	16,089	41,770	41,770	30,000		
331	Gas, Oil, Diesel Fuel and Grease	45,940	45,940	45,940	45,000		
338	Repair Parts - Water/Sewer Lines	-	-	-	-		
	Total Supplies	\$ 95,613	\$ 121,294	\$ 121,294	\$ 102,750		

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2023-2024 Unaudited Budget	2024-2025 Estimated Budget
	<u>Fixed Charges</u>						
511	General Liability Insurance	\$ 20,976	\$ 20,976	\$ 20,976	\$ 20,976	\$ 20,976	\$ 28,000
533	Machinery and Equipment - Copier	-	-	-	-	-	-
541	Provision for Depreciation	1,560,359	\$ 1,560,359	\$ 1,560,359	\$ 1,560,359	\$ 1,560,359	1,560,359
564	State-Annual Maintenance	-	-	-	-	-	7,000
	Total Fixed Charges	\$ 1,581,335	\$ 1,581,335	\$ 1,581,335	\$ 1,581,335	\$ 1,581,335	1,595,359
	<u>Capital Outlay</u>						
943	Vehicles						650,000
944	ARP Fund Project	17,114	-	-	-	-	-
945	TDEC ARP Grant						-
946	ARC Grant Expenditures						257,805
947	Hwy 55 Water Main Relocation						
	Total Capital Outlay	\$ 17,114.00	\$ -	\$ -	\$ -	\$ -	907,805.00
	Total Shop and Maintenance	\$ 3,952,384	\$ 5,103,965	\$ 5,103,965	\$ 5,103,965	\$ 5,103,965	5,320,354
	<u>Customer Accounts & Collections</u>						
52116	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 295,615	\$ 308,075	\$ 308,075	\$ 308,075	\$ 308,075	196,400
113	Salaries - Overtime	6,500	6,500	6,500	6,500	6,500	4,500
130	Accrued Benefits	(2,345)	(2,345)	(2,345)	(2,345)	(2,345)	1,000
141	OASI Employers Share	20,958	20,958	20,958	20,958	20,958	15,025
142	Employee Insurance	35,935	35,935	35,935	35,935	35,935	22,000
143	Retirement - ING	5,658	5,658	5,658	5,658	5,658	-
143.001	Retirement - TCRS	3,930	3,930	3,930	3,930	3,930	12,196
145	Death Benefit Plans	128	128	128	128	128	128
146	Worker's Compensation	191	191	191	191	191	1,000
147	Unemployment Insurance	315	315	315	315	315	500
148	Education	1,764	1,764	1,764	1,764	1,764	1,764
	Total Personnel	\$ 368,649	\$ 381,109	\$ 381,109	\$ 381,109	\$ 381,109	254,513
	<u>Contractual Services</u>						
211	Postage	\$ 33,631	\$ 33,631	\$ 33,631	\$ 33,631	\$ 33,631	42,000
221	Printing, Duplicating, and Typing	10,706	10,706	10,706	10,706	10,706	12,000
231	Publication Formal/Legal Notices	-	-	-	-	-	-
235	Membership, Registration and Tuition	79,235	7,500	7,500	7,500	7,500	4,000
239	Dues and Subscriptions	-	-	-	-	-	-
245	Telephone and Telegraph	-	-	-	-	-	-
249	Other Utility Services	4,733	4,733	4,733	4,733	4,733	8,000
252	Legal Services	33,161	25,000	25,000	25,000	25,000	30,000
253	Accounting/Auditing Services	-	-	-	-	-	500

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
254	Architectural/Engineering Services	-	\$ -	-	\$ -	-	\$ -
255	Data Processing Support	17,410	\$ 17,410	17,410	\$ 17,410	22,000	\$ 22,000
256	Consultant's Services	-	\$ -	-	\$ -	-	\$ -
259	Other Professional Services	139	\$ 139	500	\$ 500	500	\$ 500
263	Repair and Maintenance - Furniture	1,231	\$ 1,231	500	\$ 500	500	\$ 500
267	Repair and Maintenance - Computer Equ	2,000	\$ 2,000	2,000	\$ 2,000	2,000	\$ 2,000
	Total Contractual Services	\$ 182,246	\$ 182,246	\$ 101,980	\$ 101,980	\$ 121,500	\$ 121,500
	Supplies						
311	Office Supplies	8,196	\$ 8,196	8,196	\$ 8,196	7,500	\$ 7,500
312	Small Items of Equipment	3,890	\$ 3,890	3,890	\$ 3,890	1,000	\$ 1,000
319	Other Supplies and Materials	408	\$ 408	408	\$ 408	1,000	\$ 1,000
324	Household & Janitorial Supplies	-	\$ -	-	\$ -	500	\$ 500
326	Clothing and Uniforms	-	\$ -	-	\$ -	-	\$ -
331	Gas, Oil, Diesel Fuel and Grease	7,720	\$ 7,720	7,720	\$ 7,720	4,000	\$ 4,000
	Total Supplies	\$ 20,214	\$ 20,214	\$ 20,214	\$ 20,214	\$ 14,000	\$ 14,000
	Fixed Charges						
511	General Liability Insurance	2,000	\$ 2,000	2,000	\$ 2,000	3,400	\$ 3,400
512	Professional Liability/Surety Bond	-	\$ -	-	\$ -	200	\$ 200
521	Building Insurance	500	\$ 500	500	\$ 500	200	\$ 200
522	Vehicle Insurance	7,000	\$ 7,000	7,000	\$ 7,000	8,900	\$ 8,900
533	Machinery & Equip-Copier	23	\$ 23	23	\$ 23	23	\$ 23
541	Provision for Depreciation	-	\$ -	-	\$ -	3,000	\$ 3,000
	Total Fixed Charges	\$ 9,523	\$ 9,523	\$ 9,523	\$ 9,523	\$ 15,723	\$ 15,723
	Debt Service						
693	Amortization of Bond Premium	(28,750)	\$ (28,750)	-	\$ -	-	\$ -
699	Amortization of Loss on Refunding	-	\$ -	-	\$ -	-	\$ -
	Total Debt Service	\$ (28,750)	\$ (28,750)	\$ -	\$ -	\$ -	\$ -
	Grants, Contributions and Other						
741	Bad Debt Expense	(9)	\$ (9)	8,000	\$ 8,000	2,000	\$ 2,000
	Total Grants, Contributions and Other	\$ (9)	\$ (9)	\$ 8,000	\$ 8,000	\$ 2,000	\$ 2,000
	Capital Outlay						
913	Land Rights & Easements	-	\$ -	400	\$ 400	500	\$ 500
943	Water Vehicles	-	\$ -	478,000	\$ 478,000	-	\$ -
947	Office Machinery and Equipment	7,494	\$ 7,494	1,000	\$ 1,000	5,000	\$ 5,000
	Total Capital Outlay	\$ 7,494	\$ 7,494	\$ 479,400	\$ 479,400	\$ 5,500	\$ 5,500
	Total Customer Accounts and Collections	\$ 559,367	\$ 559,367	\$ 1,000,226	\$ 1,000,226	\$ 413,236	\$ 413,236

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
52213	Sewer Treatment and Disposal						
	Personnel						
111	Regular Employee Salaries	\$ 140,053	\$ 146,055	\$ 146,055	\$ 240,000		
113	Salaries - Overtime	40,645	36,000	36,000	65,000		
130	Accrued Benefits	(1,876)	-	-	-		
141	OASI Employers Share	12,974	13,927	13,927	23,333		
142	Employee Health Insurance	21,733	32,500	32,500	21,000		
143	Retirement - ING	-	-	-	-		
143.001	Retirement - TCRS	5,522	10,668	10,668	18,941		
145	Employee Life Insurance	85	100	100	200		
146	Worker's Compensation Insurance	2,824	3,500	3,500	3,500		
147	Unemployment Insurance	70	200	200	200		
148	Education and Training	2,260	3,000	3,000	3,500		
	Total Personnel	\$ 224,290	\$ 245,951	\$ 245,951	\$ 375,673		
	Contractual Services						
239	Dues and Subscriptions	-	-	-	-		
241	Electric	458,303	440,000	440,000	385,000		
245	Telephone	769	769	769	500		
262	Repair & Maint - Other Machinery	159,210	1,000,000	1,000,000	-		
	Total Contractual Services	\$ 618,282	\$ 1,440,769	\$ 1,440,769	\$ 385,500		
	Supplies						
312	Small Items of Equipment	28,498	30,000	30,000	40,000		
322	Chemical, Lab and Medical Supplies	56,416	55,000	55,000	65,000		
326	Clothing and Uniforms	-	-	-	-		
329	Other Operating Supplies	110	110	110	110		
331	Gas, Oil, Diesel Fuel and Grease	9,858	15,000	15,000	13,000		
362	Wastewater Pretreatment	19,601	27,000	27,000	27,000		
	Total Supplies	\$ 114,483	\$ 127,110	\$ 127,110	\$ 145,110		
	Fixed Charges						
511	General Liability Insurance - Sewer	20,000	20,000	20,000	25,300		
541	Provision for Depreciation	-	1,050,000	1,050,000	1,022,000		
564	State-Annual Maintenance Fee	8,300	10,000	10,000	10,000		
566	State Sanitary Survey Fees	-	-	-	-		
	Total Fixed Charges	\$ 28,300	\$ 1,080,000	\$ 1,080,000	\$ 1,057,300		
	Capital Outlay						
943	Capital Projects	-	-	-	3,750,000		
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ 3,750,000		
	Total Sewer Treatment and Disposal	\$ 985,355	\$ 2,893,830	\$ 2,893,830	\$ 5,713,583		

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
52218	<u>Mechanical Maintenance</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 52,273	\$ 58,850	\$ 58,850	\$ -		
113	Salaries - Overtime	5,411	15,000	15,000	-		
130	Accrued Benefits	-	-	-	-		
141	OASI Employers Share	4,291	4,291	4,291	-		
142	Employee Health Insurance	7,268	10,200	10,200	-		
143.001	Retirement - TCRS	1,516	3,600	3,600	-		
145	Employee Life Insurance	27	27	27	-		
146	Worker's Compensation	1,102	1,400	1,400	-		
147	Unemployment Insurance	41	41	41	-		
	Total Personnel	\$ 71,929	\$ 93,409	\$ 93,409	\$ -		
	<u>Contractual Services</u>						
322	Chemical, Lab & Med supplies	-	-	-	-		
326	Clothing and Uniforms	-	-	-	-		
329	Other Operating Supplies	116	116.00	116.00	-		
331	Gas, Oil, Diesel Fuel and Grease	182	182.00	182.00	-		
	Total Contractual Services	\$ 298	\$ 298	\$ 298	\$ -		
	<u>Fixed Charges</u>						
541	Provision for Depreciation	-	3,200	3,200	3,028		
	Total Fixed Charges	\$ -	\$ 3,200	\$ 3,200	\$ 3,028		
	Total Mechanical Maintenance	\$ 72,227	\$ 96,907	\$ 96,907	\$ 3,028		
	<u>Special Item-OPEB</u>						
53000	Special Item Related to OPEB	-	-	-	-		
142	Total Special Items	\$ -	\$ -	\$ -	\$ -		
49110-610	Bond Principal Pmt				1,290,000		
49110-691	Bank Service Charges				1,290,000		
	Total Debt Service	\$ -	\$ -	\$ -	\$ 1,290,000		
	Total Expenses	\$ 7,249,978	\$ 10,782,370	\$ 10,782,370	\$ 14,978,854		
	Operating Income/(Loss)	\$ 1,649,601	\$ (1,811,048)	\$ (1,811,048)	\$ (3,037,747)		

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2025 To June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
	Non-Operating Revenue/(Expenses)						
33432	ARP Funds Revenue	\$ -	\$ 1,637,562	\$ 1,637,562	\$ 2,844,376		
33433	TDECARP Funds Revenue	1,647,819	1,647,819	1,647,819	1,647,819		
33499	State CARES ACT- COVID19 Reimb	-	-	-	-		
33700	Coffee County Industrial Park	-	34,800	34,800	34,800		
36101	Interest Earnings	-	\$ 66,000	\$ 66,000	\$ 66,000		
36350	Insurance Recoveries	-	-	-	-		
36978	AT & T Rental Revenue	-	20,000	20,000	-		
36980	Other Revenues	-	-	-	-		
49100-664	USDA Loan Interest-Water Tank	-	-	-	-		
49100-665	USDA Loan Interest	-	-	-	-		
49100-691	Bank Service Charges	(330)	-	-	-		
36999	Donated Infrastructure	-	-	-	-		
49110-610		-	-	-	-		
49310-630	Bond Interest Pmt	(234,325)	(234,712)	(234,712)	(178,813)		
	Total Total Non-Operating Revenue/(Expenses)	\$ 1,413,164	\$ 3,171,469	\$ 3,171,469	\$ 4,414,182		
	Change in Net Position	\$ 3,062,765	\$ 1,360,422	\$ 1,360,422	\$ 1,376,436		
	Beginning Net Position	\$ 24,638,989	\$ 24,638,989	\$ 24,638,989	\$ 25,999,411		
	Ending Net Position	\$ 27,701,754	\$ 25,999,411	\$ 25,999,411	\$ 27,375,846		
	Change in Regulatory Net Position						
	Change in Net Position	\$ 3,062,765	\$ 1,360,422	\$ 1,360,422	\$ 1,376,436		
33432	ARP Funds Revenue	-	-	-	-		
33433	TDECARP Funds Revenue	(1,647,819)	-	-	-		
33499	State CARES ACT- COVID19 Reimb	-	-	-	-		
33700	Coffee County Industrial Park	-	(34,800)	(34,800)	(34,800)		
36999	Donated Infrastructure	-	-	-	-		
	Statutory Change in Net Position	1,414,946	1,325,622	1,325,622	1,341,636		

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>Revenues and Other Sources</u>				
<u>Local Taxes</u>				
40110	Current Property Taxes	\$ 2,349,210	\$ 2,349,210	2,349,210
40120	Trustee's Collections-Prior Year	75,000	75,000	75,000
40125	Bankruptcy	500	500	500
40130	Cir Clk/Master-Prior Year	31,000	31,000	31,000
40140	Interest & Penalty	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	150	150	150
40162	Payments-Utilities	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	700	700	700
40210	Local Option Sales Tax	1,730,350	1,730,350	1,730,350
40275	Mixed Drink Tax	2,000	2,000	2,000
40350	Telecommunications	600	600	600
	Total Local Taxes	\$ 4,216,710	\$ 4,216,710	\$ 4,216,710
<u>Licenses and Permits</u>				
41110	Marriage Licenses	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	\$ 650	\$ 650	\$ 650
<u>Charges for Current Services</u>				
43511	Tuition - Regular Day Students	\$ 22,000	\$ 22,000	22,000
43570	Receipts from Individual Schools			
43581	Community Services - E.S.P.	29,229	29,229	29,229
43583	TBI Criminal Background Fee			
	Total Charges for Current Services	\$ 51,229	\$ 51,229	\$ 51,229
<u>Other Local Revenues</u>				
44110	Interest Income	\$ 4,000	\$ 4,000	4,000
44120	Lease/Rentals			
44130	Sale of Materials and Supplies			
44990	Other Local Revenues		5,180	
44170	Miscellaneous Refunds/Typicals		20,000	20,000
44170	Miscellaneous Refunds	20,000	500	500
44560	Damages Recovered from Indv.	500	5,000	5,000
44570	Cont. & Gifts			
44570	Cont. & Gifts - STEM		13,100	
44570	Cont. & Gifts - WE CARE			
44590	Bacon Foundation Grant - Daisy			
44590	Other			
44990	Other Local Revenue - BON		7,000	
44990	Other Local Revenue - DG		2,500	
44990	Other Local Revenue - WP		5,000	
	Total Other Local Revenues	\$ 29,500	\$ 62,280	\$ 29,500

City of Manchester, Tennessee
 General Purpose School Fund
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 July 01, 2025 thru June 30, 2026

Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
<u>State Education Funds</u>				
46511	Basic Education Program	\$ 10,076,394	\$ 11,109,974	11,807,502
46515	Early Childhood Ed. Program	280,297	282,444	282,444
46515	Early Childhood Ed. Program - SPK	-	80,090	42,368
46590	Other State Ed. Funds			
46590	Other State Ed. Funds - SAFE			
46590	Other State Education Funds CSH			
46590	Other State Education FundsFRC			
46590	Other State Education Funds-Summer(SL)			
46590	Other State Education Funds		610,000	610,000
46590	Other State Education Funds LEAPS			
46595	Student Mgmt. System	32,000	18,250	13,000
46610	Regular Career Ladder			
46612	Extended Career Ladder			
	21st Century Grant			
46630	Energy Efficient Grant		298,227	159,281
46790	Innovative School Models - ISM			
	Total State Education Funds	\$ 10,388,691	\$ 12,398,985	\$ 12,914,595
<u>Other State Revenues</u>				
46840	Alcoholic Beverage Tax	\$ 1,000	\$ 1,000	\$ 1,000
46980	Other State Grants			
46981	Public School Security Grant			
	Total Other State Revenues	\$ 1,000	\$ 1,000	\$ 1,000
<u>Federal Government</u>				
47111	Food Service			
47131	Vocational Basic Grant			
47143	Special Ed. - Excess Cost Funds			
47145	Special Ed.P/S-Excess Cost Funds			
47304	COVID-19 Grant			
47590	Other Federal thru State-SNAP Grant			
47990	TAP Grant			
	Total Federal Government	\$ 14,687,780	\$ 16,730,854	\$ 17,213,684
	Total Revenues	\$ 14,687,780	\$ 16,730,854	\$ 17,213,684

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
	<u>Other Sources</u>			
49700	Insurance Recovery			
49800	Transfer from Fed. Ind. Costs			
49810	City General Fund Transfers	1,858,467	2,612,467	2,608,467
39000	Fund Balance			
	Reserve	-	1,132,394	1,295,184
	Request for Liquor by Drink Tax from City			
	Total Other Sources	\$ 1,858,467	\$ 3,744,861	\$ 3,903,651

Total Revenues and Other Sources \$ 16,546,247 \$ 20,475,715 \$ 21,117,335

Expenditures and Other Uses

71000	Instructional Expenditures			
71100	Regular Instruction Program			
116	Teachers	5,649,995	6,267,516	6,689,711
116	Teachers-Instructional Coaches	143,030	149,777	
116	Teachers-Summer Learning	16,000		
117	Career Ladder Program		11,000	10,000
127	Extended Career Ladder	5,000		
128	Homebound	173,999	5,000	5,000
162	Clerical Personnel	206,291	185,311	193,268
163	Educational Assistants		291,512	329,553
163	Educational Assist- Summer Learning	95,000		
188	Bonus Payments	100,000	62,313	
189	Other Salaries	75,000	103,000	100,000
195	Certified Substitute Teachers	389,938	180,000	100,000
198	Non-Cert. Substitute Teachers	500,000	75,000	75,000
201	Social Security	3,600	428,117	454,307
201	Social Security - Summer Learning	1,030,300		
204	State Retirement	45,206	448,141	424,036
204	State Retirement - Summer Learning	7,000		

City of Manchester, Tennessee
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
206	Life Insurance	6,500	4,900	4,900
207	Medical Insurance	91,196	1,209,316	1,259,573
208	Dental Insurance	60,000	53,916	56,531
210	Unemployment Compensation	52,000	7,000	6,000
210	Unemployment - Summer Learning			
211	Local Retirement		7,000	7,000
211	Local Retirement - Summer Learning			
212	Empl. Medicare Liability	75,000	100,124	106,250
212	Empl. Medicare - Summer Learning	125,000		
217	Retirement-Hybrid		105,000	105,000
217	Retirement-Hybrid - Summer Learning	25,000		
299	Other Fringe Benefits / Vision Ins	115,000	62,500	72,200
330	Operating Lease Payments		110,053	140,000
336	Maintenance/repair of Equipment			
350	Internet Connectivity	32,000		
336	Maintenance/repair of Equipment-DPP			
399	Other Contracted Services	3,000	92,000	100,000
429	Instructional Supplies		125,000	130,000
429	Instructional Supplies-RTI			
430	Textbooks-Electronic	25,000	25,000	25,000
449	Textbooks	115,000	115,000	250,000
449	Textbooks-RTI			
471	Software			
499	Other Supplies/Materials-SAFE		35,000	35,000
499	Public School Security Grant			
499	TVA Grant			
499	Other Supplies/Materials			
499	Other Supplies/Summer Learning			
599	Other Charges			
722	Instructional Equipment			
	Total Regular Instruction Program	\$ 9,197,055	\$ 10,258,496	\$ 10,678,329

City of Manchester, Tennessee
 General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
71150	<u>Alternative Instruction Program</u>			
116	Teachers	\$ 30,498	\$ 67,127	69,030
189	Other Salaries			
201	Social Security	1,891	4,136	4,280
204	State Retirement	2,440	4,104	3,983
206	Life Insurance	39	39	40
207	Medical Insurance	7,324	8,580	7,926
208	Dental Insurance	503	503	448
210	Unemployment Compensation	100	100	100
212	Employer Medicare	442	971	1,001
217	Ret-Hybrid Stabilization	-	3,100	3,200
299	Other Fringe Benefits / Vision Ins	250	586	690
	Total Alternative Instruction Program	\$ 43,487	\$ 89,246	\$ 90,698
71200	<u>Special Education Program</u>			
116	Teachers	\$ 816,725	\$ 879,652	958,268
117	Career Ladder Program			
127	Career Ladder - Ext. Contracts			
128	Homebound Teachers			
163	Educational Assistants	259,460	431,122	455,675
163	Educational Assistants - SPK	20,451	20,451	22,119
171	Speech Pathologist	190,800	190,800	200,131
188	Bonus Payments			
189	Other Salaries			
189	Other Salaries-Sick			
195	Certified Substitute Teachers	25,000	25,000	25,000
201	Social Security	87,208	87,208	100,073
201	Social Security - SPK	1,212	1,212	1,371
204	State Retirement	91,610	91,610	98,827
204	State Retirement - SPK	1,235	1,235	1,548
206	Life Insurance	1,430	1,430	1,445
206	Life Insurance - SPK	42	42	42
207	Medical Insurance	259,418	332,145	360,354
207	Medical Insurance - SPK	8,850	8,850	9,470
208	Dental Insurance	12,546	12,546	13,950
208	Dental Insurance - SPK	464	464	497
210	Unemployment Compensation	1,470	1,470	1,200
210	Unemployment Compensation - SPK	100	100	100
211	Local Retirement			
212	Employer Medicare Liability	20,193	20,193	23,725
212	Employer Medicare Liability - SPK	284	284	321
217	Retirement-Hybrid	10,600	10,600	11,000
299	Other Fringe Benefits / Vision Ins	14,800	14,800	14,600
299	Other Fringe Benefits / Vision Ins - SPK	86	86	86
336	Maintenance & Repair of Equip.			

City of Manchester, Tennessee
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
399	Other Contracted Services	5,180	5,180	
429	Instructional Supplies/TYP	6,000	6,000	6,000
429	Instructional Supplies	31,199	31,199	6,814
429	Instructional Supplies - SPK			
449	Textbooks			
499	Other Supplies/Materials	3,000	3,000	3,000
599	Other Charges	3,000	3,000	3,000
725	Special Ed. Equipment/SPK	16,166	16,166	
	Total Special Education Program	\$ 1,888,529	\$ 2,195,845	\$ 2,318,616
71300	<u>Vocational Education Program</u>			
116	Teachers - ISM	97,744	97,744	67,961
201	Social Security - ISM	6,060	6,060	8,427
204	State Retirement - ISM	6,217	6,217	14,000
206	Life Insurance - ISM	60	60	40
207	Medical Insurance - ISM	15,000	15,000	7,225
208	Dental Insurance - ISM	600	600	400
210	Unemployment Compensation - ISM	150	150	100
211	Local Retirement - ISM	750	750	
212	Medicare - ISM	1,418	1,418	2,171
299	Other Fringe Benefits / Vision Ins - ISM	1,137	1,137	1,340
429	Instructional Materials - ISM	1,687	1,687	1,212
471	Software	7,000	7,000	7,000
524	Inservice			5,000
599	Other Charges - ISM	73,404	73,404	
730	Instructional Equipment - ISM	62,002	62,002	45,945
	Total Vocational Education Program	\$ 273,229	\$ 273,229	\$ 160,821
71400	<u>Student Body Education Program</u>			
499	Other Supplies and Materials			
599	Other Charges	1,999	2,000	2,000
	Total Student Body Education Program	\$ 1,999	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 11,404,299	\$ 12,818,816	\$ 13,250,464
72000	<u>Support Services</u>			
72110	<u>Attendance</u>			
105	Supervisor/Director			
117	Career Ladder Program	106,962	106,962	110,022
121	Data Processing Personnel	2,000	2,000	2,000
127	Extended Career Ladder			
162	Clerical Personnel			
162	Clerical Personnel - Summer Learning			
188	Bonus Payments			
189	Other Salaries			
201	Social Security	6,688	6,688	6,946
201	Social Security - Summer Learning			
204	State Retirement	6,936	6,936	6,464
204	State Retirement - Summer Learning			

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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
206	Life Insurance	42	42	42
207	Medical Insurance	8,249	8,249	8,587
208	Dental Insurance	492	492	487
210	Unemployment Compensation	100	100	100
211	Local Retirement			
212	Employer Medicare Liability	1,564	1,564	1,625
212	Medicare - Summer Learning			
299	Other Fringe Benefits / Vision Ins	586	586	686
336	Maintenance/repair of Equipment			
355	Travel	4,000	4,000	4,000
399	Contracted Services	14,000	14,000	14,000
499	Other Supplies/Materials	5,000	5,000	5,000
524	In-service Staff Dev.	3,000	3,000	3,000
599	Other Charges			
701	Equipment for Administration			
	Total Attendance	\$ 159,619	\$ 159,619	\$ 162,959
72120	<u>Health Services</u>			
105	Supervisor/Director-CSH	55,598	52,598	52,598
131	Medical Personnel	154,309	165,767	175,806
131	Medical Personnel CSH			
188	Bonus Payments			
188	Bonus Payments-CSH			
189	Other Salaries			
201	Social Security	13,353	13,353	10,900
201	Social Security CSH	2,500	2,500	3,262
204	State Retirement	11,394	11,394	12,307
204	State Retirement CSH			
206	Life Insurance	123	123	123
206	Life Insurance CSH			
207	Medical Insurance	22,163	22,163	18,703
207	Medical Insurance CSH			
208	Dental Insurance	1,517	1,517	1,421
208	Dental Insurance CSH			
210	Unemployment	400	400	400
210	Unemployment CSH	50	50	50
211	Local Retirement	4,050	4,050	4,050
212	Employer Medicare	3,123	3,123	2,550
212	Employer Medicare CSH	470	470	763
217	Retirement - Hybrid	2,306	2,306	2,550
299	Other Fringe Benefits / Vision Ins	258	258	260

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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
355	Travel/CSH			
399	Other Contracted Svcs. - CSH (Dietician)	5,000	5,000	5,000
499	Other Supplies & Materials/CSH			
499	Other Supplies & Materials CFG	3,000	3,000	3,500
499	Other Supplies & Materials	3,000	3,000	3,000
524	In-service Staff Dev./CSH	1,000	1,000	2,500
524	In-service Staff Dev.			2,900
599	Other Charges			
	Total Health Services	\$ 283,614	\$ 292,072	\$ 302,643
72130	<u>Other Student Support</u>			
117	Career Ladder Program	190,364	245,303	262,243
123	Guidance Personnel			
127	Extended Career Ladder	69,352	75,124	77,582
130	Social Workers			
138	Pupil Personnel	32,540	32,540	34,818
163	Educational Assistants			
188	Bonus Payments	-	78,003	76,145
189	Other Salaries	23,645	23,645	27,950
201	Social Security	26,123	26,123	26,439
204	State Retirement	288	288	288
206	Life Insurance	85,000	85,000	60,013
207	Medical Insurance	4,014	4,014	2,193
208	Dental Insurance	250	250	250
210	Unemployment Compensation	5,556	5,556	6,537
212	Employer Medicare Liability	8,300	8,300	4,400
299	Other Fringe Benefits / Vision Ins			
309	Contracts with Govt Agency	1,200	1,200	1,200
322	Evaluation and Testing	2,000	2,000	2,000
355	Travel			
399	Other Contracted Services	1,000	1,000	1,000
499	Other Supplies & Materials	6,000	6,000	6,000
599	Other Charges			
	Total Other Student Support	\$ 455,632	\$ 594,346	\$ 589,058
72210	<u>Regular Instruction Program</u>			
105	Supervisor/Director	27,810	27,810	30,000
117	Career Ladder Program			
127	Extended Career Ladder Program			
129	Librarians	191,803	191,803	197,964
138	Inst. Computer Personnel			
188	Bonus Payments			
189	Other Sal. & Wages			

City of Manchest er, Tennessee
General Purpose School Fund
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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
201	Social Security	13,151	13,151	13,151	14,134		
204	State Retirement	13,490	13,490	13,490	13,154		
206	Life Insurance	130	130	130	130		
207	Medical Insurance	38,000	38,000	38,000	39,725		
207	Medical Insurance-Retirees	90,000	90,000	90,000	90,000		
208	Dental Insurance	1,505	1,505	1,505	1,457		
210	Unemployment Compensation	250	250	250	150		
212	Employer Medicare Liability	3,076	3,076	3,076	3,306		
217	Retirement - Hybrid	2,500	2,500	2,500	2,800		
299	Other Fringe Benefits / Vision Ins	2,344	2,344	2,344	2,900		
320	Dues and Memberships						
336	Maint/Repair of Equipment	5,000	5,000	5,000	5,000		
355	Travel						
399	Other Contracted Services						
432	Library Books/Media	6,000	6,000	6,000	6,000		
499	Other Supplies & Materials	1,000	1,000	1,000	1,000		
524	In-service/Staff Development	25,000	25,000	25,000	25,000		
524	In-service/Staff Development - ISM						
599	Other Charges						
790	Other Equipment						
	Total Regular Instruction Program	\$ 421,059	\$ 421,059	\$ 421,059	\$ 432,720		
72220	<u>Special Education Program</u>						
105	Supervisor/Director	\$ 103,419	\$ 103,419	\$ 103,419	\$ 106,913		
117	Career Ladder Program						
124	Psychological Personnel	80,560	80,560	80,560	84,078		
135	Assessment Personnel						
162	Clerical Personnel	25,000	25,000	25,000	30,000		
188	Bonus Payments						
189	Other Salaries						
201	Social Security	12,766	12,766	12,766	13,702		
204	State Retirement	12,292	12,292	12,292	11,021		
206	Life Insurance	84	84	84	84		
207	Medical Insurance	26,899	26,899	26,899	27,973		
208	Dental Insurance	1,722	1,722	1,722	975		
210	Unemployment Compensation	140	140	140	140		
211	Local Retirement						
212	Employer Medicare Liability	2,983	2,983	2,983	3,205		
299	Other Fringe Benefits / Vision Ins	1,274	1,274	1,274	1,475		
307	Communication						
336	Maintenance/repair of Equipment	400	400	400	400		
355	Travel	3,000	3,000	3,000	3,000		
399	Other Contracted Services	73,000	73,000	73,000	75,000		
499	Other Supplies & Materials	1,000	1,000	1,000	1,000		
524	In-service/Staff Development	4,000	4,000	4,000	4,000		
599	Other Charges						
725	Special Ed. Equipment						
	Total Special Education Program	\$ 348,539	\$ 348,539	\$ 348,539	\$ 362,966		

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72230	Vocational Education			
355	Travel	\$ -	\$ -	\$ -
524	In Service Development	-	-	-
	Total Vocational Education	\$ -	\$ -	\$ -
72250	Technology			
105	Director of Technology	\$ 96,042	\$ 104,133	\$ 113,975
188	Bonus Payment			
189	Other Salaries and Wages	92,701	100,806	104,679
201	Social Security	12,106	12,106	13,557
204	State Retirement	12,750	12,750	13,903
206	Life Insurance	123	123	125
207	Medical Insurance	33,943	33,943	34,728
208	Dental Insurance	1,476	1,476	1,421
210	Unemployment Compensation	220	220	220
212	Employer Medicare	2,828	2,828	3,175
299	Other Fringe Benefits / Vision Ins	669	669	770
307	Communication	6,000	6,000	6,000
336	Main/Repair Tech Equipment	60,000	60,000	60,000
336	Main/Repair Tech Equipment/DPP	8,500	8,500	8,500
350	Internet Connectivity			
355	Travel	3,000	3,000	3,000
355	Travel/Safe Schools			
399	Other Contracted Services/DPP	7,000	7,000	7,000
399	Other Contracted Services	4,000	4,000	4,000
451	Uniforms	-	-	-
470	Wiring	3,000	3,000	3,000
471	Software	70,000	70,000	115,000
499	Other Supplies	15,000	15,000	15,000
499	Other Supplies/Safe Schools			
524	Inservice Staff Dev	4,200	4,200	4,200
722	Equipment/DPP	49,912	49,912	49,912
722	Equipment-Technology	30,000	30,000	30,000
	Total Board of Education	\$ 513,470	\$ 529,666	\$ 592,165

City of Manchester, Tennessee
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72310	<u>Board of Education</u>			
118	Secretary to Board	\$ 5,000	\$ 5,000	5,000
189	Other Salaries and Wages			
201	Social Security	310	310	310
206	Life Insurance			
207	Medical Insurance			
208	Dental Insurance			
210	Unemployment Compensation			5
211	Local Retirement	350	350	350
212	Employer Medicare Liability	73	73	73
302	Advertising			
305	Audit Services	46,400	46,400	25,000
308	Consultants			
320	Dues and Membership	10,000	10,000	13,000
321	Engineering Services			
331	Legal Services	25,000	25,000	25,000
332	Legal Notice Recording Fees			
349	Printing, Stationery and Forms			
351	Bd. of Ed. Rental Payments			
355	Travel	25,000	25,000	25,000
	Other Contracted Svcs. TSBA Bd. P			
451	Uniforms	-	-	
506	Liability Insurance	46,000	46,000	62,900
508	Premiums on Surety Bonds	775	775	775
510	Trustee's Commission	95,000	95,000	95,000
513	Worker's Compensation	93,000	93,000	93,000
524	In-service Staff Development	30,000	30,000	30,000
533	Criminal Investigation Fees	300	300	300
534	Refund to Applicants-Investigation Fees	3,000	3,000	3,000
599	Other Charges	10,000	10,000	10,000
701	Admin Equipment	7,000	7,000	7,000
	Total Board of Education	\$ 397,208	\$ 397,208	\$ 395,713
	<u>Office of the Superintendent</u>			
101	Director of Schools	\$ 143,463	\$ 154,082	175,000
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary	63,500	68,318	69,984
188	Bonus Payments			
189	Other Salaries			
201	Social Security	13,799	13,799	15,251
204	State Retirement	14,010	14,010	15,055
206	Life Insurance	87	87	90
207	Medical Insurance	16,987	16,987	17,242
208	Dental Insurance	949	949	941
210	Unemployment Compensation	100	100	100
211	Local Retirement	4,784	4,784	5,275
212	Employer Medicare Liability	3,219	3,219	3,567

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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
299	Other Fringe Benefits / Vision Ins	672	672	775
307	Communication	16,000	16,000	15,000
320	Dues and Membership	5,000	5,000	6,000
336	Maintenance/Repairs to Equipment			
348	Postal Charges	5,000	5,000	5,000
349	Printing, Stationery and Forms			
355	Travel	15,000	15,000	20,000
	Other Fringe Benefits			
399	Other Contracted Services			
435	Office Supplies	2,000	2,000	2,000
	Periodicals			
524	In-service Staff Development			
599	Other Charges	3,500	3,500	4,000
701	Administration Equipment			
	Total Office of the Superintendent	309,070	324,507	356,280
72410	<u>Office of the Principal</u>			
104	Principals	\$ 271,315	\$ 290,253	\$ 300,958
104	Principals - Summer Learning			
117	Career Ladder Program			
127	Extended Career Ladder			
139	Assistant Principal	234,080	238,530	248,265
161	Secretaries	134,394	129,691	136,695
188	Bonus Payments			
189	Other Salaries	9,050	9,050	9,683
201	Social Security	40,254	40,254	43,128
201	Social Security - Summer Learning			
204	State Retirement	41,714	41,714	42,037
204	State Retirement - Summer Learning			
206	Life Insurance	387	387	390
207	Medical Insurance	126,852	126,852	133,163
208	Dental Insurance	4,551	4,551	4,508
210	Unemployment Compensation	400	400	400
211	Local Retirement	3,350	3,350	3,600
212	Employer Medicare Liability	9,415	9,415	10,087
212	Medicare - Summer Learning			
299	Other Fringe Benefits / Vision Ins			
307	Communication	4,095	4,095	4,710
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repairs of Equipment			
348	Postal Charges			
355	Travel	2,500	2,500	2,500
399	Other Contracted Services			
435	Office Supplies	1,500	1,500	1,500
499	Other Supplies & Materials			
524	In-service/Staff Development	1,200	1,200	1,200
599	Other Charges			
701	Administration Equipment			
	Total Office of the Principal	\$ 885,057	\$ 903,742	\$ 942,824

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72510	<u>Fiscal Services</u>			
119	Accountants/Bookkeepers	\$ 54,192	\$ 138,337	147,338
122	Purchasing Personnel			
188	Bonus Payments	138,394	138,394	145,825
189	Other Salaries			
189	Other Salaries-Sick			
201	Social Security	17,161	17,161	18,177
204	State Retirement	19,372	19,372	20,525
206	Life Insurance	144	144	144
207	Medical Insurance	49,513	49,513	32,076
208	Dental Insurance	1,968	1,968	1,300
210	Unemployment Compensation	200	200	200
211	Local Retirement			
212	Employer Medicare Liability	4,070	4,070	4,255
299	Other Fringe Benefits / Vision Ins	260	260	300
317	Data Processing Services			
320	Dues and Membership			
336	Maintenance/repair of Equipment			
355	Travel	3,300	3,300	3,300
399	Other Contracted Services	71,000	71,000	100,000
411	Data Processing Supplies			
499	Other Materials & Supplies	4,000	4,000	4,000
524	In-service/Staff Development	5,000	5,000	5,000
599	Other Charges			
701	Administration Equipment	2,000	2,000	2,000
	Total Fiscal Services	\$ 370,574	\$ 454,719	\$ 484,440
72610	<u>Operation of Plant</u>			
166	Custodial Personnel			
188	Bonus Payments	424,550	418,840	451,470
189	Other Salaries			
201	Social Security	25,658	25,658	27,995
204	State Retirement	26,320	26,320	31,603
206	Life Insurance	425	425	440
207	Medical Insurance	97,736	97,736	98,148
208	Dental Insurance	4,470	4,470	4,183
210	Unemployment Compensation	510	510	510
211	Local Retirement			
212	Employer Medicare			
299	Other Fringe Benefits / Vision Ins	6,501	6,501	6,550
329	Laundry Service/Uniforms	910	910	1,000
336	Maintenance/repair of Equipment			

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
359	Disposal Fee	44,000	44,000	44,500
399	Contracted Services	53,000	53,000	55,000
410	Custodial Supplies	350,000	350,000	350,000
415	Electricity	37,000	37,000	37,000
434	Natural Gas	3,100	3,100	4,000
451	Uniforms	40,000	40,000	40,000
454	Water/Sewer	550	550	550
499	Other Supplies and Materials	2,000	2,000	2,000
501	Boiler Insurance	52,000	52,000	52,200
502	Building and Contents Insurance	50,000	50,000	25,000
599	Other Charges	8,500	8,500	8,500
720	Plant Operation Equipment			
	Total Operation of Plant	\$ 1,227,230	\$ 1,221,520	\$ 1,240,649
72620	<u>Maintenance of Plant</u>	\$	\$	\$
105	Supervisor	237,173	255,275	266,230
167	Maintenance Personnel			
188	Bonus Payments			
189	Other Salaries	15,207	15,207	16,510
201	Social Security	17,170	17,170	18,636
204	State Retirement	165	165	165
206	Life Insurance	42,216	42,216	44,204
207	Medical Insurance	1,935	1,935	1,918
208	Dental Insurance	200	200	200
210	Unemployment Compensation	3,556	3,556	3,865
212	Employer Medicare Liability	340	340	340
299	Other Fringe Benefits / Vision Ins	2,200	2,200	2,200
307	Communication			
335	Mainenance & Repairs-Non-Recurring			
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	15,000	15,000	15,000
336	Maintenance & Repairs/ Equip. SAFES			
338	Maintenance & Repairs/Vehicles	4,000	4,000	4,000
355	Travel	1,000	1,000	1,000
399	Other Contracted Services	21,000	21,000	21,000
425	Gasoline	3,000	3,000	3,000
426	Construction Materials	6,000	6,000	6,000
451	Uniforms	1,200	1,200	1,200
499	Field Maintenance	20,000	20,000	20,000
499	Other Supplies and Materials	7,000	7,000	7,000
511	Vehicle Insurance	2,750	2,750	2,750
524	In-service Staff Development	300	300	300
599	Other Charges	1,000	1,000	1,000
717	Maintenance Equipment	25,000	25,000	145,000
717	SAFES Equipment			
	Total Maintenance of Plant	\$ 582,412	\$ 600,514	\$ 736,518

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
72710	Transportation			
105	Supervisor	\$ 5,250	\$ 5,150	5,000
146	Bus Drivers	15,884	44,178	50,000
201	Social Security	3,058	3,058	3,410
204	State Retirement	2,300	2,300	2,300
206	Life Insurance	46	46	46
207	Health Insurance	605	605	605
208	Dental Insurance	526	526	526
210	Unemployment Compensation	80	80	80
212	Employer Medicare Liability	836	836	840
299	Other Fringe Benefits / Vision Ins	92	92	92
338	Maintenance/repair of Vehicles	25,000	25,000	25,000
399	Other Contracted Services	20,000	20,000	25,000
412	Diesel Fuel			
499	Other Supplies	10,000	10,000	10,000
511	Vehicle Insurance	5,000	5,000	5,000
599	Other Charges	88,677	116,871	127,899
	Total Transportation	\$ 88,677	\$ 116,871	\$ 127,899
	Total Support Services Expenditures	\$ 6,042,161	\$ 6,364,382	\$ 6,726,834
73300	Community Services			
105	Supervisor/Director - LEAPS	\$ -	\$ 83,910	83,910
105	Supervisor/ESP			
116	Teachers			
116	Teachers - LEAPS	-	87,585	87,585
162	Clerical Personnel			
162	Clerical Personnel - LEAPS	28,140	28,140	28,140
163	Aides			
163	Aides - LEAPS	-	324,046	324,046
169	Part-time Personnel			
169	ESP Temp/Part Time Personnel	27,777		
188	Bonus Payments-ESP			
188	Bonus Payments-FRC			
189	Other Salaries			
189	ESP Other Salaries & Wages	39,744	39,744	40,000
189	FRC Other Salaries & Wages	40,142	40,142	42,642
189	LEAPS			
201	ESP Social Security	2,464	2,464	2,480
201	FRC Social Security	2,394	2,394	2,644
201	LEAPS Social Security	32,468	32,468	32,468
204	Retirement/LEAPS	19,844	19,844	19,844
204	Retirement-Bonus			
204	Retirement/FRC	2,703	2,703	2,985
204	ESP -State Retirement	520	520	700
206	ESP Life Insurance			
206	FRC Life Insurance	42	42	42

City of Manchester, Tennessee
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
207	Medical Insurance	11,563	11,563	11,600
207	ESP Medical Insurance			
207	FRC Medical Insurance			
208	ESP Dental Insurance	533	533	540
208	FRC Dental Insurance	70	70	70
210	ESP Unemployment Compensation	50	50	60
210	FRC Unemployment Compensation	1,309	1,309	1,309
210	LEAPS Unemployment Compensation			
211	Local Retirement			
211	ESP Local Retirement			
211	FRC Local Retirement	450	450	450
211	LEAPS Local Retirement			
212	ESP Employer Medicare Liability	576	576	580
212	FRC Employer Medicare Liability	560	560	620
212	LEAPS Employer Medicare Liability	7,593	7,593	7,593
217	Re-Hybrid Stabilization			
217	Re-Hybrid Stabilization - LEAPS	1,650	1,650	1,650
299	Other Fringe Benefits / Vision Ins - FRC	86	86	86
307	ESP Communications			
307	FRC Communications			
336	ESP Maintenance of Equipment			
355	ESP Travel			
355	FRC Travel			
355	LEAPS Travel			
399	Leaps- Other Contracted Services	3,300	3,300	3,300
422	Food Supplies			
422	Food Supplies - LEAPS	2,000	2,000	2,000
422	ESP Food Supplies			
429	Instructional Supplies/LEAPS	7,669	7,669	7,669
499	Other Supplies-BON	7,000	7,000	
499	ESP Other Supplies/Materials	200	200	200
499	FRC Other Supplies/Materials	4,000	4,000	4,000
499	CFG- Other Supplies/Materials	1,851	1,851	
499	We Care Other Supplies/Materials	18,100	18,100	5,000
499	LEAPS Other Supplies/Materials	500	500	500
499	DG/Other Supplies	2,500	2,500	
499	WP/Other Supplies	5,000	5,000	
499	BAC/Other Supplies			
499	STEM/Other Supplies	500	500	
499	SB/Other Supplies			
524	ESP In-service			
524	FRC1 Inservice	1,000	1,000	1,000
524	LEAPS Inservice	1,360	1,360	1,360
599	Other Charges			
599	LEAPS Other Charges	2,075	2,075	2,075
599	ESP Other Charges	3,200	3,200	3,200
599	PRED Other Charges	7,000	7,000	
790	ESP Other Equipment			
790	FRC Other Equipment			
	Total Community Services	\$ 287,933	\$ 755,697	\$ 722,348

City of Manchester, Tennessee
 General Purpose School Fund
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Account Number	Account Description	FY24 2023-2024 Unaudited Budget	FY25 2024-2025 Estimated Budget	FY26 2025-2026 Proposed Budget
73400	<u>Early Childhood Education</u>			
116	Teachers	\$ 161,203	\$ 161,203	174,665
163	Ed. Assistants	63,028	63,028	68,365
188	Bonus Payments			
189	Other Salaries	12,590	12,590	15,068
201	Soc. Security	11,661	11,661	14,865
204	State Retirement	252	252	252
206	Life Insurance	68,153	68,153	70,000
207	Medical Ins.	2,785	2,785	2,980
208	Dental Ins	300	300	300
210	Unemp. Comp			
211	Local Retirement			
212	Employer Medicare	2,945	2,945	3,524
217	Ret-Hydrid Stabilization	5,140	5,140	5,140
299	Other Fringe Benefits / Vision Ins	2,130	2,130	3,030
355	Travel			
429	Instructional Supplies	3,000	3,000	3,000
524	Inservice			
599	Other Charges			
722	Regular Inst. Equipment			
	Total Early Childhood Education	\$ 333,187	\$ 333,187	\$ 361,189
76100	<u>Regular Capital Outlay</u>			
304	Architects	\$ -	\$ 5,761	
321	Engineering Services	-	170,000	
706	Building Construction	-		
707	Building Improvements	-	160,594	
707	Building Improvements - ISM	-		
711	Furniture & Fixtures	40,000	23	
715	Land			
799	Other Capital Outlay	715,086	715,086	
	Total Regular Capital Outlay	\$ 755,086	\$ 1,051,464	\$ -
82130				
602	Principal on Energy Loan	\$ 48,648	\$ 48,648	48,648
82230				
604	Interest on Energy Loan	\$ 1,815	\$ 1,815	1,752
	Total	\$ 50,463	\$ 50,463	\$ 50,400
99100	<u>Regular Indirect Cost</u>			
504	Indirect Cost	\$ 6,099	\$ 6,100	6,100
504	Indirect Cost - LEAPS	\$ 6,099	\$ 6,100	6,100
	Total Regular Indirect cost	\$ 12,198	\$ 12,200	\$ 12,200
	Total Expenditures			
	Total Expenditures and Other Uses	\$ 18,879,228	\$ 21,380,109	\$ 21,117,335

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
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Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
<u>Revenues and Other Sources</u>							
<u>Charges for Current Services</u>							
43521	Lunch Payments - Children	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000		
43522	Lunch Payments - Adults	16,600	16,600	16,600	16,600		
43523	Income from Breakfast	17,680	17,680	17,680	17,680		
43524	Special Milk Sales						
43525	Ala Carte Sales	54,000	54,000	54,000	54,000		
	Total Charges for Current Service:	\$ 208,280	\$ 208,280	\$ 208,280	\$ 208,280		
<u>Other Local Revenues</u>							
44110	Interest Earned	\$ 500	\$ 500	\$ 500	\$ 500		
44170	Misc. Refunds	800	800	800	800		
44570	Contributions and Gifts						
44530	Sale of Equipment						
44990	Local Revenue						
	Total Other Local Revenues	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300		
<u>State of Tennessee</u>							
46520	School Food - State Matching	\$ 9,815	\$ 8,295	\$ 8,295	\$ 8,295		
46590	Other State Education Funds						
	Total State of Tennessee	\$ 9,815	\$ 8,295	\$ 8,295	\$ 8,295		
<u>Federal Government</u>							
47111	Lunch - USDA	978,392	964,423	964,423	964,423		
47113	Breakfast - USDA	29,226	194,171	194,171	194,171		
47114	USDA Fruit & Vegetable Grant						
47114	USDA Snack	39,999	75,000	75,000	75,000		
47115	Food Svc. Commodities	72,591	83,019	83,019	83,019		
47590	Other Federal thru State	33,432					
	Total Federal Government	\$ 1,153,640	\$ 1,316,613	\$ 1,316,613	\$ 1,316,613		
<u>Other Sources</u>							
49700	Insurance Recovery						
	Total Other Sources	\$ -	\$ -	\$ -	\$ -		
39000	Fund Balance		\$ 237,475	\$ 237,475	\$ 207,555		
	Total Revenues and Other Sourc	\$ 1,373,035	\$ 1,771,963	\$ 1,771,963	\$ 1,742,043		

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2025 to June 30, 2026

Account Number	Account Description	FY24		FY25		FY26	
		2023-2024 Unaudited Budget	2024-2025 Estimated Budget	2024-2025 Estimated Budget	2025-2026 Proposed Budget		
	Total Available Funds	\$ 1,373,035	\$ 1,771,963	\$ 1,771,963	\$ 1,742,043		
	<u>Expenditures</u>						
73100	Food Service						
105	Supervisor	\$ 91,370	\$ 95,700	\$ 95,700	\$ 102,270		
162	Clerical Personnel						
165	Cafeteria Personnel	281,166	416,293	416,293	415,093		
188	Bonus Payments						
189	Other Salaries and Wages				25,000		
201	Social Security	28,644	30,644	30,644	33,627		
204	State Retirement	31,727	31,727	31,727	36,708		
206	Life Insurance	396	456	456	500		
207	Medical Insurance	77,519	128,099	128,099	134,144		
208	Dental Insurance	4,915	5,030	5,030	5,836		
210	Unemployment Compensation	450	450	450	1,500		
211	Local Retirement	3,000	3,300	3,300	4,000		
212	Employer Medicare	5,402	7,663	7,663	7,865		
299	Other Fringe Benefits	482	1,482	1,482	2,300		
307	Communication						
308	Consultants						
320	Dues/Memberships	600	600	600	700		
336	Maintenance/Repair of Equip.	10,000	10,000	10,000	15,000		
354	Transportation - Other than Students						
355	Travel	6,500	6,500	6,500	6,500		
399	Contracted Services	30,000	130,000	130,000	130,000		
421	Food Preparation Supplies	5,000	5,000	5,000	5,000		
422	Food Supplies	661,615	680,000	680,000	680,000		
422	FFVP Grant						
435	Office Supplies	2,000	2,000	2,000	2,000		
451	Uniforms	4,000	4,000	4,000	4,000		
469	Commodities	72,591	83,019	83,019			
499	Other Supplies/Materials	20,000	20,000	20,000	20,000		
524	In-service/Staff Development	5,000	8,000	8,000	8,000		
599	Other Charges	12,000	12,000	12,000	12,000		
710	Equipment Grant						
710	Food Service Equipment	30,000	90,000	90,000	90,000		
	Total Food Service	\$ 1,384,377	\$ 1,771,963	\$ 1,771,963	\$ 1,742,043		
	Total Expenditures	\$ 1,384,377	\$ 1,771,963	\$ 1,771,963	\$ 1,742,043		