

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		1,858,467		1,132,394		1,295,184
Total Available Funds	\$	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.

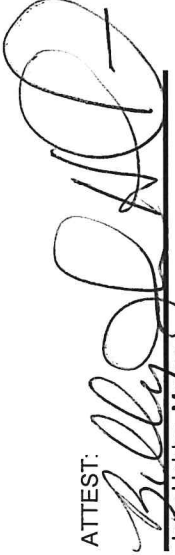
SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

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