

City of Manchester

2021-2022

Annual Budget

City of Manchester
Board of Mayor and Alderman
2021-2022

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

City of Manchester, Tennessee
Annual Budget
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ORDINANCE NO: 1619

AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE, ADOPTING A BUDGET FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022.

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

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

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

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

GENERAL FUND	FY2019 Actual	FY2020 Estimated	FY2021 Proposed
Local Taxes	\$ 11,361,193	\$ 10,848,155	\$ 10,754,435
License and Fees	132,273	169,075	125,000
Intergovernmental	2,191,659	2,365,930	2,221,200
Charges for Services	34,270	32,208	22,000
Fines and Forfeitures	252,813	154,245	126,500
Miscellaneous Revenues	358,871	4,105,288	255,830
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	-	-	-
Unassigned Fund Balance	8,166,222	6,552,464	5,019,532
Total Available Funds	\$ 22,577,301	\$ 24,307,365	\$ 18,604,497
SANITATION			
Charges for Current Services	\$ 1,164,144	\$ 1,056,000	\$ 1,107,000
Transfer from Other Funds	50,000	250,000	50,000
Unassigned Fund Balance	391,539	304,059	150,289
Total Available Funds	\$ 1,605,683	\$ 1,610,059	\$ 1,307,289
RECREATION FUND			
Local Taxes	\$ 208,939	\$ 172,000	\$ 210,000
Intergovernmental	302,025	537,512	230,000
Charges for Current Services	855,112	888,125	1,125,000
Other Revenues	18,935	9,000	13,000
Transfer from Other Funds	950,000	1,234,835	500,000
Unassigned Fund Balance	(234,835)	212,492	23,947
Total Available Funds	\$ 2,100,176	\$ 3,053,964	\$ 2,101,947

DRUG CONTROL FUND

Fines and Forfeitures	\$	45,217	\$	25,000	\$	50,000
Other Revenues		84,967		175,900		120,000
Unassigned Fund Balance		538,118		463,580		462,130
Total Available Funds	\$	668,302	\$	664,480	\$	632,130

TOURISM FUND

Local Taxes	\$	105,981	\$	80,750	\$	80,000
Grant Revenue		7,299		39,728		3,000
Unassigned Fund Balance		292,054		265,150		248,150
Total Available Funds	\$	405,334	\$	385,628	\$	331,150

CAPITAL EQUIPMENT FUND

Total Revenues	\$	105,012	\$	202	\$	-
Transfer from Other Funds		-		-		-
Unassigned Fund Balance		282,843		5		5
Total Available Funds	\$	387,855	\$	207	\$	5

GENERAL DEBT SERVICE FUND

Other Revenues	\$	57,561	\$	47,875	\$	43,500
Transfer from Other Funds		1,479,551		1,679,284		1,748,200
Unassigned Fund Balance		2,630,715		2,676,090		2,717,090
Total Available Funds	\$	4,167,827	\$	4,403,249	\$	4,508,790

GENERAL PURPOSE SCHOOL FUND

Local Taxes	\$	4,932,842	\$	4,216,710	\$	4,216,710
Licenses and Permits		622		650		650
Charges for Current Services		97,125		139,441		47,000
Other Local Revenues		58,301		204,311		29,500
State Education Funds		8,270,569		8,941,579		9,099,000
Other State Revenues		28,303		611,502		1,000
Federal Funds Received Thru State		-		-		-
Transfer from Other Funds		1,877,988		4,938,555		1,858,467
Unassigned Fund Balance		6,469,373		6,469,373		5,873,036
Total Available Funds	\$	21,735,123	\$	25,522,121	\$	21,125,363

CAFETERIA FOOD SERVICE FUND

Charges for Current Services	\$	159,345	\$	208,280	\$	208,280
Other Local Revenues		5,939		1,300		1,300
State Education Funds		7,901		8,270		8,270
Federal Funds Received Thru State		709,892		954,990		813,844
Other Sources		-		200,000		-
Unassigned Fund Balance		748,103		748,103		748,103
Total Available Funds	\$	1,631,180	\$	2,120,943	\$	1,779,797

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

GENERAL FUND

General Government	\$	6,502,990	\$	11,795,167	\$	7,956,906
Public Safety		4,715,622		5,147,861		5,063,010
Public Works/Sanitation		3,000,792		3,739,111		3,328,751
Parks and Recreation		2,662,302		2,394,145		2,266,545
Tourism		131,606		147,382		100,000
Debt Service		1,534,729		1,681,784		1,750,700
Total Appropriations	\$	18,548,041	\$	24,905,450	\$	20,465,912

DRUG CONTROL FUND

Drug Fund	\$	156,544	\$	275,438	\$	171,450
Total Appropriations	\$	156,544	\$	275,438	\$	171,450

CAPITAL EQUIPMENT FUND

Capital Equipment Program	\$	142,015	\$	283,040	\$	-
Total Appropriations	\$	142,015	\$	283,040	\$	-

GENERAL PURPOSE SCHOOL FUND

Instruction

Regular Instruction Program	\$	7,183,409	\$	7,759,917	\$	7,773,051
Alternative Instruction Program		26,013		37,902		63,716
Special Education Program		1,461,820		1,538,524		1,513,867
Student Body Education Program		-		2,000		2,000

Support Services

Attendance		123,309		131,158		132,118
Health Services		255,358		271,311		271,643
Other Student Support		457,608		461,914		462,495
Regular Instruction Program		416,649		360,161		373,463
Special Education Program		252,202		291,637		286,165
Technology		588,978		629,893		630,628
Board of Education		242,886		289,208		296,308
Office of Superintendent		317,318		273,533		272,257
Office of Principal		733,223		720,494		735,120
Fiscal Services		282,112		300,501		332,570
Operation of Plant		802,172		943,942		965,055
Maintenance of Plant		432,468		504,729		507,825
Transportation		35,357		49,429		49,604

Operation of Non-Instructional Services

Community Services		233,689		974,863		844,692
Early Childhood Education		270,193		293,544		294,901
Regular Capital Outlay		1,020,400		3,176,902		-
Debt Payments		-		33,600		33,600
Indirect Cost		-		7,586		7,586
Total Appropriations	\$	15,135,164	\$	19,052,748	\$	15,848,664

CAFETERIA FOOD SERVICE FUND

Operation of Non-Instructional Services

Food Service	\$	815,522	\$	1,372,840	\$	1,031,694
Total Appropriations	\$	815,522	\$	1,372,840	\$	1,031,694

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

General Fund	\$ 6,632,464
Drug Fund	\$ 463,580

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	855,000	533,200		
Notes	-	-		
Capital Leases	35,000			
Other Debt				

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

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
---------------------------	--	----------------------------------

CSES Build On Project	1,000,000
Recreation-TAP Greenway Ext	100,000
Total Appropriations	\$ 1,100,000

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 \$1.9316 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: May 4, 2021

PASSED FINAL READING: June 1, 2021

On file

Marilyn Howard, Mayor

ATTEST:

on file

Bridget Anderson, Finance Director

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022**

Schedule A

**City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2022**

Fund	Estimated Fund Balance July 1, 2021	Estimated Revenues	Transfers From Other Funds	Total Estimated Revenues and Other Sources	Estimated Expenditures	Transfers To Other Funds	Total Estimated Expenditures & Other Uses	Estimated Fund Balance June 30, 2022
<u>Governmental Funds</u>								
General	\$ 6,632,464	\$ 13,504,965	\$ -	\$ 13,504,965	\$ 10,941,230	\$ 4,096,667	\$ 15,037,897	\$ 5,099,532
Sanitation	304,059	1,107,000	50,000	1,157,000	1,310,770	-	1,310,770	150,289
Recreation	212,492	1,578,000	500,000	2,078,000	2,206,545	60,000	2,266,545	23,947
Drug	463,580	170,000	-	170,000	171,450	-	171,450	462,130
Tourism	265,150	83,000	-	83,000	100,000	-	100,000	248,150
Capital Equipment Replace	5	-	-	-	-	-	-	5
General Debt Service	2,676,090	43,500	1,748,200	1,791,700	1,750,700	-	1,750,700	2,717,090
General Purpose School	6,469,373	13,393,860	1,858,467	15,252,327	15,848,664	-	15,848,664	5,873,036
Cafeteria	748,103	1,031,694	-	1,031,694	1,031,694	-	1,031,694	748,103
Total Governmental Funds	\$ 17,771,316	\$ 30,912,019	\$ 4,156,667	\$ 35,068,686	\$ 33,361,053	\$ 4,156,667	\$ 37,517,720	\$ 15,322,282

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022**

Schedule B

**City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2022**

Estimated Assessed Valuation - 2020

	Real and Personal	Public Utilities	Total
Manchester	\$ 257,444,775	\$ 5,122,117	\$ 262,566,892

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	1.9316	\$ 5,071,705	\$ 678,270	\$ 4,393,435	\$ 22,745

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2020	2020-2021	5,071,705.00		
2019	2019-2020	4,982,933.00	4,396,196.00	88.23%
2018	2018-2019	4,696,366.00	4,367,850.00	93.00%
2017	2017-2018	5,491,543.00	4,811,121.00	87.61%
2016	2016-2017	4,933,336.00	4,476,024.00	90.73%
2015	2015-2016	4,845,752.00	4,450,244.00	91.84%
2014	2014-2015	4,709,885.23	4,295,275.00	91.20%
2013	2013-2014	4,613,171.35	4,226,461.35	91.62%
2012	2012-2013	4,581,605.98	4,321,642.70	94.33%
2011	2011-2012	4,573,227.05	4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
Total Collections		<u>81,579,742.96</u>	<u>70,669,581.25</u>	86.63%
				<u>100.00%</u>
Delinquency Percentage				<u>13.37%</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes	4,367,850	4,396,196 \$	4,200,000 \$	4,468,000 \$	4,393,435
31211	Delinquent Property Tax - 1st Prior `	150,589	155,621	150,000	201,775	150,000
31219	Delinquent Property Tax - Other Year	61,458	423,093	65,000	143,180	100,000
31320	Interest and Penalty	47,263	117,609	66,000	79,100	66,000
31610	Local Option Sales Tax	4,550,165	4,606,524	3,570,000	4,470,000	4,400,000
31710	Wholesale Beer Tax	496,870	507,589	480,000	480,000	495,000
31720	Wholesale Liquor Tax	226,423	250,434	220,000	220,000	235,000
31850	Business Tax	366,961	314,377	297,500	297,500	320,000
31912	Cable TV Franchise Tax	142,655	149,438	140,000	140,000	145,000
31920	Room Occupancy Tax	501,779	438,712	348,500	348,500	450,000
31922	Hotel/Motel License Fee	1,900	1,600	-	100	-
	Total Local Taxes	\$ 10,913,913	\$ 11,361,193	\$ 9,537,000	\$ 10,848,155	\$ 10,754,435
<u>Licenses and Permits</u>						
32230	Beer and Liquor by Drink Permits	\$ 15,936	\$ 13,308	\$ 17,000	\$ 17,000	\$ 15,000
32231	Special Events Permit	50	100	-	75	-
32610	Building Permits	111,667	118,865	75,000	152,000	110,000
	Total Licenses and Permits	\$ 127,653	\$ 132,273	\$ 92,000	\$ 169,075	\$ 125,000
<u>Intergovernmental</u>						
33310	Payment in Lieu of Taxes - Housing \$	12,731	\$ 12,261	\$ 12,200	\$ 9,629	\$ 10,000
33320	State Revenue Sharing - T.V.A.	119,628	124,249	115,000	115,400	110,000
33321	MCA Payment in Lieu of Taxes	17,172	16,961	15,000	16,690	15,000
33322	ASPEN Payment in Lieu of Taxes	13,499	13,082	12,000	15,795	13,000
33425	THSO Police Grant	11,973	25,195	24,000	24,000	23,000
33432	Safe Route to School Grant	6,126	59,706	-	-	-
33434	TDOT Transportation Masterplan	31,717	-	-	-	-
33436	TDOT Signalization Project	836	732	212,000	212,000	212,000
33437	TDOT Widening Project	-	-	-	-	-
33438	COPS Grant	-	-	-	-	41,000
33488	JAG Grant Revenue	-	-	-	-	-
33489	Other Federal Grants	3,004	-	-	-	-
33490	Other State Grants	115,763	-	-	-	-
33493	Downtown Revitalization Grant	6,438	-	-	-	-
33494	Site Development Grant (MIP)	85,017	-	-	-	-
33495	THDA Home Grant Revenue	166,415	252,382	-	-	-
33496	STP Grant Projects	-	-	-	-	-
33497	BVP DOJ Grant (Vests)	-	-	3,000	3,300	1,500
33498	State Grant -COVID19	-	-	246,899	246,899	-
33499	State CARES ACT-COVID19 Reim	-	-	-	95,313	-
33510	State Sales Tax	916,177	937,475	800,000	900,000	1,050,000
33520	State Income Tax	57,863	21,952	45,000	16,624	15,000
33530	State Beer Tax	4,677	4,732	4,500	4,780	4,500
33541	State Mix Drink Tax	43,105	43,268	35,000	45,000	40,000
33551	State Gasoline and Motor Fuel Tax	191,282	183,850	190,000	190,000	185,000
33552	State - City Streets and Transportati	20,058	20,056	20,500	20,000	20,000
33556	State 3% Gas Tax	163,488	175,161	125,000	160,000	170,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
33557	SportsBetting Tax	-	-	-	1,300	10,000
33590	State Highway Maintenance Contrac	53,593	47,447	65,000	65,000	50,000
33591	State Supplemental Reimburse-Poli	19,800	28,000	27,200	25,600	28,000
33592	State Supplemental Reimburse-Fire	16,800	24,800	24,800	24,000	25,600
33593	Corporate Excise Tax	119,138	132,750	130,000	107,000	130,000
33700	Coffee County Industrial Park	57,600	57,600	57,600	57,600	57,600
33711	Coffee County Appropriation to Fire	9,900	10,000	10,000	10,000	10,000
Total Intergovernmental		\$ 2,263,800	\$ 2,191,659	\$ 2,174,699	\$ 2,365,930	\$ 2,221,200
Charges for Current Services						
34125	Development Street Lighting	\$ 4,382	\$ 3,164	\$ -	\$ 6,208	\$ -
34230	Fees and Commissions	(11,933)	3,659	3,000	2,000	3,000
34240	Accident Report Charges	1,199	504	500	500	-
34250	TaxiCab Fees	-	-	200	-	-
34314	Mowing Charges	3,749	1,968	3,500	3,500	3,000
34420	Black & Concrete Tile	13,863	23,727	14,000	18,000	14,000
34510	Animal Control Charges	1,885	1,248	2,000	2,000	2,000
Total Charges for Current Services		\$ 13,145	\$ 34,270	\$ 23,200	\$ 32,208	\$ 22,000
Fines, Forfeitures and Penalties						
35110	Court Fines and Costs	\$ 214,201	\$ 250,975	\$ 200,000	\$ 150,000	\$ 125,000
35111	Knox Box Revenue	688	337	-	2,895	-
35115	SOR Fees	1,500	1,501	1,000	1,350	1,500
Total Fines, Forfeitures and Penalties		\$ 216,389	\$ 252,813	\$ 201,000	\$ 154,245	\$ 126,500
Other Revenues						
36330	Sale of Equipment/Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
36331	Sale of Equipment/Vehicles - Police	-	-	-	-	-
36333	Sale of Property-Industrial Park	-	64,505	-	-	-
36340	Sale of Cemetery Lots	2,450	400	500	500	500
36350	Insurance Recovery	5,602	598	-	30,255	-
36711	Contribution/Donations - Fire Dept	5,645	5,103	-	1,375	-
36713	Contribution/Donations - Police Dep	47,850	81,780	69,000	5,000	75,000
36716	National Fire Safety Council Income	-	-	-	385	-
36717	Community Policing Donations	35,636	34,819	34,000	34,000	30,000
36964	Calendar Revenue-Fire	-	-	-	-	-
36965	New Money for School Bonds	-	-	2,600,000	2,283,443	-
36994	Transfer from City Schools (CSES F	-	-	1,500,000	1,600,000	-
36995	Transfer from City Schools (SRO)	121,680	125,330	125,330	125,330	125,330
36999	Miscellaneous Revenues	16,519	46,336	25,000	25,000	25,000
Total Other Revenues		\$ 235,382	\$ 358,871	\$ 4,353,830	\$ 4,105,288	\$ 255,830
Total Revenues		\$ 13,770,282	\$ 14,331,079	\$ 16,381,729	\$ 17,674,901	\$ 13,504,965

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	Expenditures and Other Uses					
41210	City Court					
252	Legal Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
General Fund 110
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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
41310	<u>Board of Mayor and Aldermen Personnel</u>					
111	Regular Employee Salaries	\$ 68,787	\$ 68,912	\$ 70,600	\$ 70,600	\$ 76,600
113	Salaries-Overtime	-	118	-	-	1,000
141	OASI Employers Share	5,019	5,023	5,450	5,450	6,000
142	Employee Health Insurance	12,802	12,102	13,100	13,100	13,800
143.001	Retirement-TCRS	2,013	2,148	3,750	3,750	4,100
145	Employee Life Insurance	40	53	100	100	100
147	Unemployment Insurance	25	32	150	150	150
148	Education/Training/Travel/ Lodging	9,998	8,738	17,300	16,785	12,000
172	Election Officials and Clerks	1,560	-	3,000	3,515	1,600
	Total Personnel	\$ 100,244	\$ 97,126	\$ 113,450	\$ 113,450	\$ 115,350
	<u>Contractual Services</u>					
211	Postage	\$ 168	\$ 141	\$ 600	\$ 600	\$ 300
211.001	Historical Zoning-Supplies	-	-	300	300	300
221	Printing, Duplicating and Typing	3,442	4,116	6,000	6,000	4,500
231	Legal Notices	2,961	5,746	5,000	5,000	5,000
233	Subscriptions/Publications	2,325	3,350	5,000	5,000	4,000
236	Public Relations	10,757	13,050	18,000	18,000	15,000
239	Dues and Subscriptions	3,104	4,444	6,200	6,200	4,600
239.001	Dues and Subscriptions-SCTDD	2,121	2,121	2,121	2,121	2,121
245	Telephone	2,161	2,026	4,000	4,000	3,000
252	Legal Services	72,253	60,860	85,000	85,000	98,000
254	Architectural/Engineering	5,074	1,030	25,000	25,000	25,000
261	Repairs and Maint - Vehicle	85	146	1,000	1,000	-
	Total Contractual Services	\$ 104,451	\$ 97,030	\$ 158,221	\$ 158,221	\$ 161,821
	<u>Supplies</u>					
311	Office Supplies	\$ 895	\$ 348	\$ 1,500	\$ 1,500	\$ 1,000
312	Small Items of Equipment	1,465	3,265	3,500	3,500	3,500
326	Clothing and Uniforms	415	395	500	500	-
331	Gas, Oil, Diesel Fuel and Grease	408	1,256	1,500	1,500	-
340	Meeting Expenses	911	820	3,000	3,000	1,500
	Total Supplies	\$ 4,094	\$ 6,084	\$ 10,000	\$ 10,000	\$ 6,000
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 222	\$ 236	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	\$ 222	\$ 236	\$ 1,500	\$ 1,500	\$ 1,500
	Total Board of Mayor and Aldermen	\$ 209,011	\$ 200,476	\$ 283,171	\$ 283,171	\$ 284,671

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Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
41510 <u>Financial Administration</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 217,987	\$ 238,850	\$ 240,000	\$ 240,000	\$ 240,000
113	Salaries - Overtime	1,547	2,626	4,000	4,000	4,000
141	OASI Employers Share	15,584	16,912	20,000	20,000	20,000
142	Employee Health Insurance	39,822	47,881	52,000	52,000	55,000
143.001	Retirement - TCRS	11,476	12,517	13,000	13,000	13,000
145	Employee Life Insurance	142	144	250	250	250
147	Unemployment Insurance	146	121	400	400	400
148	Education/Training/Travel/ Lodging	4,694	3,194	9,000	9,000	6,000
	Total Personnel	<u>\$ 291,398</u>	<u>\$ 322,245</u>	<u>\$ 338,650</u>	<u>\$ 338,650</u>	<u>\$ 338,650</u>
<u>Contractual Services</u>						
211	Postage	\$ 3,737	\$ 4,250	\$ 5,000	\$ 5,000	\$ 5,000
221	Printing, Duplicating and Typing	6,497	4,206	6,000	6,000	5,000
231	Publication Formal and Legal Notice	1,444	1,161	1,000	1,000	1,000
239	Dues and Subscription	379	585	600	600	600
245	Telephone	748	606	1,000	1,000	1,500
253	Accounting/Auditing Services	24,916	13,028	30,000	30,000	30,000
255	Data Processing Support	47,718	8,757	35,000	35,711	40,000
261	Repairs and Maint - Vehicles	1,024	237	500	500	-
267	Repairs and Maint - Computer Equip	-	-	250	250	250
	Total Contractual Services	<u>\$ 86,463</u>	<u>\$ 32,830</u>	<u>\$ 79,350</u>	<u>\$ 80,061</u>	<u>\$ 83,350</u>
<u>Supplies</u>						
311	Office Supplies	\$ 4,462	\$ 3,751	\$ 7,000	\$ 7,000	\$ 5,000
312	Small Items of Equipment	4,856	4,343	5,000	5,000	5,000
326	Clothing and Uniforms	40	-	300	-	300
331	Gas, Oil, Diesel Fuel and Grease	110	297	400	-	-
340	Meeting Expense	126	-	300	289	300
	Total Supplies	<u>\$ 9,594</u>	<u>\$ 8,391</u>	<u>\$ 13,000</u>	<u>\$ 12,289</u>	<u>\$ 10,600</u>
<u>Fixed Charges</u>						
514	Professional Liability/Surety Bond	\$ 989	\$ 939	\$ 1,500	\$ 1,500	\$ 1,500
	Total Fixed Charges	<u>\$ 989</u>	<u>\$ 939</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<u>Capital</u>						
947	Office Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Financial Administration	<u>\$ 388,444</u>	<u>\$ 364,405</u>	<u>\$ 432,500</u>	<u>\$ 432,500</u>	<u>\$ 434,100</u>

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Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
41600 Information Systems						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 68,000	\$ 69,894	\$ 69,360	\$ 69,360	\$ 69,360
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	5,133	5,234	5,350	5,350	5,350
142	Employee Health Insurance	4,717	5,206	5,650	5,650	5,900
143.001	Retirement - TCRS	3,556	3,626	3,650	3,650	3,650
145	Employee Life Insurance	26	26	45	45	45
147	Unemployment Insurance	24	24	150	150	100
148	Education/Training/Travel/ Lodging	3,685	1,805	4,000	4,000	3,000
	Total Personnel	\$ 85,141	\$ 85,815	\$ 88,205	\$ 88,205	\$ 87,405
<u>Contractual Services</u>						
211	Postage	-	-	100	100	50
221	Printing, Duplicating and Typing	-	-	50	50	50
231	Publication Formal and Legal Notice	-	-	50	50	-
239	Dues and Subscription	-	-	500	500	300
245	Telephone	1,125	713	1,200	1,200	1,200
255	Data Processing Support	30,106	19,529	35,000	35,000	35,000
267	Repairs and Maint - Computer Equip	1,203	-	2,000	2,000	2,000
	Total Contractual Services	\$ 32,434	\$ 20,242	\$ 38,900	\$ 38,900	\$ 38,600
<u>Supplies</u>						
311	Office Supplies	682	722	1,000	1,000	1,000
312	Small Items of Equipment	3,163	3,828	4,000	4,000	4,000
326	Clothing and Uniforms	-	-	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	-	300	300	300
	Total Supplies	\$ 3,845	\$ 4,550	\$ 5,500	\$ 5,500	\$ 5,500
<u>Fixed Charges</u>						
533	Machinery & Equipment - Copier	-	-	50	50	50
	Total Fixed Charges	\$ -	\$ -	\$ 50	\$ 50	\$ 50
<u>Capital Outlay</u>						
944	Computer Equipment and Software	13,251	12,538	15,000	15,000	15,000
	Total Capital Outlay	\$ 13,251	\$ 12,538	\$ 15,000	\$ 15,000	\$ 15,000
	Total Information Systems	\$ 134,671	\$ 123,145	\$ 147,655	\$ 147,655	\$ 146,555

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41700	<u>Planning and Zoning</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 231,240	\$ 237,680	\$ 236,000	\$ 236,000	\$ 236,000
113	Salaries - Overtime	-	-	100	1,100	2,000
141	OASI Employers Share	17,358	17,451	18,100	18,100	18,100
142	Employee Health Insurance	10,665	18,737	20,600	22,200	36,000
143.001	Retirement - TCRS	12,094	12,331	12,500	12,500	12,500
145	Employee Life Insurance	130	130	210	210	210
147	Unemployment Insurance	122	120	400	400	400
148	Education/Training/Travel/ Lodging	3,150	1,656	4,000	4,000	3,000
	Total Personnel	<u>\$ 274,759</u>	<u>\$ 288,105</u>	<u>\$ 291,910</u>	<u>\$ 294,510</u>	<u>\$ 308,210</u>
	<u>Contractual Services</u>					
211	Postage	\$ 57	\$ 49	\$ 400	\$ 400	\$ 200
221	Printing, Duplicating and Typing	392	309	400	400	400
231	Publication Formal and Legal Notice	2,040	1,467	2,000	2,000	2,000
234	Manuals and Code Updates	-	269	1,500	1,500	1,500
239	Dues and Subscription	4,249	4,310	4,500	4,500	4,500
245	Telephone	2,550	2,149	3,000	3,000	3,000
259	Other Professional Service	15,223	25,931	30,000	30,000	30,000
261	Repairs and Maint - Vehicles	1,564	1,130	1,400	1,400	1,400
262	Online SDS Management	-	1,799	2,000	2,000	2,000
	Total Contractual Services	<u>\$ 26,075</u>	<u>\$ 37,413</u>	<u>\$ 45,200</u>	<u>\$ 45,200</u>	<u>\$ 45,000</u>
	<u>Supplies</u>					
311	Office Supplies	\$ 750	\$ 316	\$ 800	\$ 800	\$ 700
312	Small Items of Equipment	1,191	3,975	2,000	2,000	2,800
326	Clothing and Uniforms	462	-	600	600	600
329	Other Operating Supplies	18	4	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	2,505	2,739	3,300	3,300	3,300
334	Tires and Tubes	1,417	-	1,500	1,500	1,500
340	Meeting Expenses	93	204	400	400	400
341	City Cemetery Expense	11	-	100	100	100
	Total Supplies	<u>\$ 6,447</u>	<u>\$ 7,238</u>	<u>\$ 8,900</u>	<u>\$ 8,900</u>	<u>\$ 9,600</u>
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 10,062	\$ 1,240	\$ 3,000	\$ 3,000	\$ 3,000
	Total Fixed Charges	<u>\$ 10,062</u>	<u>\$ 1,240</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
	<u>Capital Outlay</u>					
	Total Planning and Zoning	<u>\$ 317,343</u>	<u>\$ 333,996</u>	<u>\$ 349,010</u>	<u>\$ 351,610</u>	<u>\$ 365,810</u>

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41800	<u>General Government and Buildings Personnel</u>					
143	Retirement Expense	\$ -	\$ 1,741	\$ 5,000	\$ 5,000	\$ 5,000
149	Other Employee Benefits	20,794	19,117	40,000	35,256	35,000
	Total Personnel	\$ 20,794	\$ 20,858	\$ 45,000	\$ 40,256	\$ 40,000
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,304	\$ 1,352	\$ 2,000	\$ 2,000	\$ 2,000
241	Electric	52,303	52,328	65,000	65,000	65,000
241.001	DREMC-Electric Substation	30,000	30,000	30,000	30,000	30,000
242	Water	7,015	6,140	10,000	10,000	10,000
244	Gas	14,462	12,413	22,000	22,000	22,000
245	Telephone	47,323	49,682	45,000	45,000	45,000
251	Medical Services	9,705	7,215	12,000	12,000	12,000
258	Census 2020 Expense	-	4,896	2,000	2,138	-
259	Other Professional Service	959	1,682	5,000	5,000	5,000
266	Repairs and Maint - Buildings	23,647	19,772	35,000	35,000	35,000
292	Janitorial Services	22,845	16,160	35,000	35,000	35,000
	Total Contractual Services	\$ 209,563	\$ 201,640	\$ 263,000	\$ 263,138	\$ 261,000
	<u>Supplies</u>					
311	Office Supplies	\$ 1,239	\$ 2,593	\$ 3,000	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	2,240	4,365	3,500	3,500	3,500
	Total Supplies	\$ 3,479	\$ 6,958	\$ 6,500	\$ 6,500	\$ 6,500
	<u>Fixed Charges</u>					
511	General Liability	\$ 95,491	\$ 127,094	\$ 150,000	\$ 150,000	\$ 150,000
515	Workers Compensation Insurance	203,568	218,986	250,000	250,000	250,000
521	Building Insurance	-	9,662	7,500	7,500	10,000
521.001	Building Insurance-Conference Ctr	-	-	-	3,006	10,000
533	Machinery/Equip - Copier	1,559	1,713	2,000	2,000	2,000
533.001	IT Hardware Purchase-State Grant	-	-	4,999	4,999	-
533.002	Machinery/Equip - Computer Software	-	-	3,500	3,500	-
533.003	Machinery/Equip - Postage Machine	2,104	2,158	2,000	2,500	2,500
	Total Fixed Charges	\$ 302,722	\$ 359,613	\$ 419,999	\$ 423,505	\$ 424,500
	<u>Capital Outlay</u>					
948	Westwood Grant Expenses	\$ 17,151	\$ 52,376	\$ -	\$ -	\$ -
948.004	Transportation Plan-TDOT	33,502	-	-	-	-
948.006	TDOT Signalization Project	-	17,340	212,000	212,000	212,000
948.007	TDOT Widening Project	43,655	-	110,733	174,259	-
948.01	Site Development Grant (MIP)	3,250	-	-	-	-
948.011	Transportation Grant w/ Tullahoma	4,989	-	-	-	-
948.012	THDA Home Grant Expense	166,415	252,382	-	-	-
948.013	STP Grant Projects	-	-	-	-	-
948.014	CSES Renovation Project	-	-	4,100,000	3,916,785	1,000,000
948.015	Industrial Bd of Coffee Co Reimb	-	-	-	242,286	151,987
	Total Capital Outlay	\$ 268,962	\$ 322,098	\$ 4,422,733	\$ 4,545,330	\$ 1,363,987
	Total General Government and Buildings	\$ 805,520	\$ 911,167	\$ 5,157,232	\$ 5,278,729	\$ 2,095,987

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Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
41850 Economic Development Board						
	Administrative/Director Support	\$ -	\$ -	\$ -	\$ -	40,000
	Computer/Software/Office Equip	-	-	-	-	5,000
	Marketing Materials/Advertising	-	-	-	-	10,000
	Trade Show Exhibit	-	-	-	-	7,500
	Travel/Training/Conferences	-	-	-	-	7,500
	Outside Retail Dev. Consultant	-	-	-	-	44,000
	Total Economic Development Board	\$ -	\$ -	\$ -	\$ -	114,000
41900 Conference Center						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ -	\$ -	\$ -	80,000	\$ -
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	-	-	-	6,120	-
142	Employee Health Insurance	-	-	-	23,000	-
143.001	Retirement - TCRS	-	-	-	4,000	-
145	Employee Life Insurance	-	-	-	40	-
147	Unemployment Insurance	-	-	-	-	-
	Total Personnel	\$ -	\$ -	\$ -	113,160	\$ -
	Total Conference Center	\$ -	\$ -	\$ -	113,160	\$ -

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42100	<u>Police</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,718,463	\$ 1,771,032	\$ 1,789,000	\$ 1,789,000	\$ 1,792,720
113	Salaries - Overtime	74,297	41,818	85,000	85,000	60,000
135	Holiday	49,830	50,680	70,000	70,000	70,000
141	OASI Employers Share	132,662	137,348	150,000	150,000	156,000
142	Employee Health Insurance	299,416	315,233	360,000	360,000	362,000
143	Retirement - ING	21,812	21,695	35,000	35,000	37,000
143.001	Retirement - TCRS	78,691	78,943	105,000	105,000	105,000
145	Employee Life Insurance	1,159	1,128	1,600	1,600	1,600
147	Unemployment Insurance	1,102	1,033	3,500	3,500	3,500
148	Education/Training/Travel/ Lodging	16,089	16,608	17,000	17,000	17,000
	Total Personnel	<u>\$ 2,393,521</u>	<u>\$ 2,435,518</u>	<u>\$ 2,616,100</u>	<u>\$ 2,616,100</u>	<u>\$ 2,604,820</u>
	<u>Contractual Services</u>					
211	Postage	\$ 446	\$ 515	\$ 650	\$ 650	\$ 600
213	Automobile Licenses and Title	268	113	350	350	300
216	Radio and TV Services	50	283	1,800	1,800	1,500
221	Printing, Duplicating and Typing	267	2,326	600	600	600
231	Legal Advertisement	504	1,138	600	600	600
239	Dues and Subscription	410	995	400	400	400
245	Telephone	12,591	13,582	9,000	18,000	14,000
256	Information System Support	10,218	10,150	17,000	17,000	20,000
259.001	Collection Expense Fees	-	-	-	452	-
261	Repairs and Maint - Vehicles	39,492	32,626	38,000	41,275	38,000
267	Repairs and Maint - Computer Equip	19	64	200	200	200
269	Repairs and Maint - Other	-	-	200	200	200
	Total Contractual Services	<u>\$ 64,265</u>	<u>\$ 61,792</u>	<u>\$ 68,800</u>	<u>\$ 81,527</u>	<u>\$ 76,400</u>

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Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	<u>Supplies</u>					
311	Office Supplies	\$ 5,651	\$ 1,501	\$ 6,000	\$ 6,000	\$ 5,000
311.001	Office Supplies-SOR	150	200	350	500	350
312	Small Items of Equip	23,038	13,978	19,000	19,000	22,100
323.001	Trustee Expenses	-	-	-	-	-
323.002	Community Policing Expense	30,741	23,082	34,000	34,000	30,000
326	Clothing and Uniforms	9,286	9,740	10,500	13,786	10,500
327	Firearm Supplies	5,870	2,698	7,000	7,000	7,000
329	Other Operating Supplies	4,378	3,997	4,500	4,500	4,500
331	Gas, Oil, Diesel Fuel and Grease	60,740	61,308	70,000	57,112	70,000
334	Tires and Tubes	5,888	5,988	6,000	6,000	6,000
	Total Supplies	<u>\$ 145,742</u>	<u>\$ 122,492</u>	<u>\$ 157,350</u>	<u>\$ 147,898</u>	<u>\$ 155,450</u>
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 366	\$ 167	\$ 1,800	\$ 1,800	\$ 1,800
	Total Fixed Charges	<u>\$ 366</u>	<u>\$ 167</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
	<u>Capital Outlay</u>					
944	Computer Equipment and Software	\$ 15,743	\$ 18,522	\$ 18,000	\$ 18,000	\$ 18,000
944.001	IT Hardware Purchase-State Grant	-	-	35,460	35,460	-
	Total Capital Outlay	<u>\$ 15,743</u>	<u>\$ 18,522</u>	<u>\$ 53,460</u>	<u>\$ 53,460</u>	<u>\$ 18,000</u>
	Total Police	<u>\$ 2,619,637</u>	<u>\$ 2,638,491</u>	<u>\$ 2,897,510</u>	<u>\$ 2,900,785</u>	<u>\$ 2,856,470</u>

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
42200	Fire					
	Personnel					
111	Regular Employee Salaries	\$ 1,271,041	\$ 1,349,596	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000
113	Salaries - Overtime	110,397	79,568	95,000	95,000	80,000
135	Holiday	56,202	58,882	60,000	60,000	60,000
141	OASI Employers Share	105,373	108,449	120,000	120,000	120,000
142	Employee Health Insurance	190,020	221,909	252,000	252,000	275,000
143	Retirement - ING	11,175	11,119	13,000	13,000	13,000
143.001	Retirement - TCRS	67,012	69,270	80,000	80,000	80,000
145	Employee Life Insurance	963	957	1,300	1,300	1,300
147	Unemployment Insurance	933	816	5,000	5,000	5,000
148	Education/Training/Travel/ Lodging	17,253	10,875	16,000	16,000	15,000
	Total Personnel	\$ 1,830,369	\$ 1,911,441	\$ 2,002,300	\$ 2,002,300	\$ 2,009,300
	Contractual Services					
211	Postage	\$ 141	\$ 163	\$ 150	\$ 150	\$ 150
216	Radio and TV Services	4,124	4,337	4,500	4,500	3,000
221	Printing, Duplicating and Typing	-	-	150	150	150
221.002	Calendar Expense	-	-	-	-	-
221.001	Nat. Fire Safety Council	-	903	-	1,308	-
231	Publication and Legal Notices	444	99	300	300	300
236	Public Relations (Advertising)	1,433	3,973	1,500	1,500	1,500
239	Dues and Subscription	1,910	1,545	2,000	2,000	2,000
245	Telephone	7,481	6,421	7,040	7,040	7,040
261	Repairs and Maint - Vehicles	35,559	21,903	32,000	58,979	32,000
266	Repairs and Maint - Buildings	9,707	12,979	12,000	12,000	12,000
266.001	Repairs & Maint - Bldgs (HVAC)	645	430	1,050	1,050	800
269	Repairs and Maint - Other	135	-	1,000	1,000	1,000
271	Reserve Firemen	140	60	3,000	3,000	2,000
	Total Contractual Services	\$ 61,719	\$ 52,813	\$ 64,690	\$ 92,977	\$ 61,940

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Supplies</u>						
311	Office Supplies	\$ 908	\$ 921	\$ 800	\$ 800	\$ 800
312	Small Items of Equipment	13,826	26,063	25,000	25,000	25,000
322	Chemical, Lab and Medical Supplies	1,145	892	4,000	4,000	3,000
324	Household and Janitorial Supplies	4,256	2,371	3,000	3,000	3,000
326	Clothing and Uniforms	19,287	13,601	22,500	22,500	18,000
326.001	Clothing and Uniforms - PPE Turno	19,063	25,730	30,000	30,000	30,000
328	Educational Supplies (Fire Preventic	2,461	2,995	2,500	4,000	2,500
329	Other Operating Supplies	14,356	14,189	20,000	20,000	16,000
331	Gas, Oil, Diesel Fuel and Grease	14,879	12,473	14,000	12,500	14,000
334	Tires and Tubes	934	1,908	10,000	10,000	8,000
344	Safety Supplies	937	148	1,000	1,000	1,000
	Total Supplies	<u>\$ 92,052</u>	<u>\$ 101,291</u>	<u>\$ 132,800</u>	<u>\$ 132,800</u>	<u>\$ 121,300</u>
<u>Fixed Charges</u>						
533	Machinery and Equipment - Copier	\$ 689	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000
944.001	IT Hardware Purchase-State Grant	-	-	4,999	4,999	-
571	Inspections/Testing	11,449	10,986	13,000	13,000	13,000
	Total Fixed Charges	<u>\$ 12,138</u>	<u>\$ 11,586</u>	<u>\$ 18,999</u>	<u>\$ 18,999</u>	<u>\$ 14,000</u>
	Total Fire	<u>\$ 1,996,278</u>	<u>\$ 2,077,131</u>	<u>\$ 2,218,789</u>	<u>\$ 2,247,076</u>	<u>\$ 2,206,540</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019		2019-2020		2020-2021		2020-2021		2021-2022	
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Original Budget	Estimated Budget	Approved Budget	
43100	<u>Public Works</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 746,287	\$ 804,137	\$ 790,000	\$ 790,000	\$ 790,000	\$ 790,000	\$ 790,000	\$ 790,000	\$ 790,000	\$ 790,000
113	Salaries - Overtime	17,163	23,006	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
141	OASI Employers Share	53,174	58,658	64,000	64,000	64,000	64,000	64,000	64,000	64,000	64,000
142	Employee Health Insurance	134,481	151,273	183,000	183,000	183,000	183,000	183,000	183,000	193,000	193,000
143	Retirement - ING	8,895	7,500	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
143.001	Retirement - TCRS	32,322	36,747	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
145	Employee Life Insurance	540	527	740	740	740	740	740	740	740	740
147	Unemployment Insurance	410	431	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	1,334	1,509	4,000	4,000	4,000	4,000	4,000	4,000	3,500	3,500
	Total Personnel	\$ 994,606	\$ 1,083,788	\$ 1,127,240	\$ 1,127,240	\$ 1,127,240	\$ 1,127,240	\$ 1,127,240	\$ 1,127,240	\$ 1,136,740	\$ 1,136,740
	<u>Contractual Services</u>										
211	Postage	\$ 656	\$ 229	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 800	\$ 800
213	Automobile Licenses and Title	-	59	150	150	150	150	150	150	150	150
216	Radio and TV Services	1,278	1,354	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
231	Publication/Formal Ads	1,275	1,057	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
239	Dues and Subscriptions	40	80	200	200	200	200	200	200	150	150
242	Water	3,517	3,004	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
245	Telephone	5,740	3,274	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
247	Street Lighting	227,339	242,986	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
251	Veterinary Services	1,679	1,025	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
255	Data Processing	-	-	-	-	-	-	-	-	-	-
259	Other Professional Services	1,374	7,148	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
261	Repairs and Maint - Vehicles	31,679	22,729	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
262	Repairs and Maint - Other Machiner	22,240	17,880	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
264	Repairs and Maint - Traffic Lighting	6,335	9,521	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
266	Repairs and Maint - Buildings	10,479	13,585	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
268	Repairs and Maint - Roads and Stre	5,904	6,492	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Total Contractual Services	\$ 319,535	\$ 330,423	\$ 374,450	\$ 374,450	\$ 374,450	\$ 374,450	\$ 374,450	\$ 374,450	\$ 374,300	\$ 374,300
	<u>Supplies</u>										
311	Office Supplies	\$ 3,625	\$ 2,250	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
312	Small Items of Equipment	16,907	21,754	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
322	Chemical, Lab and Medical Supplies	11,555	8,258	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
323.001	Trustee Expenses	20,382	14,896	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500
324	Household and Janitorial Supplies	3,644	2,921	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
326	Clothing and Uniforms	14,476	14,668	21,000	21,000	21,000	21,000	21,000	21,000	19,000	19,000
331	Gas, Oil, Diesel Fuel and Grease	50,181	10,842	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
334	Tires and Tubes	7,479	8,673	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
342	Sign Parts and Supplies	13,449	8,629	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
343	Salt Purchase	7,646	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
344	Safety Supplies	4,782	2,376	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Total Supplies	\$ 154,126	\$ 95,267	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500	\$ 193,500	\$ 193,500
	<u>Building Materials</u>										
421	Guardrails	\$ 1,750	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
451	Crushed Stone	11,977	10,066	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
455	Tile and Pipe	10,959	18,175	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
471	Asphalt and Asphalt Filler	8,532	8,165	20,000	20,000	20,000
	Total Building Materials	\$ 33,218	\$ 36,406	\$ 80,000	\$ 80,000	\$ 80,000
	<u>Fixed Charges</u>					
533	Machinery and Equip - Copier	\$ 5,359	\$ 306	\$ 2,000	\$ 2,000	\$ 2,000
	Total Fixed Charges	\$ 5,359	\$ 306	\$ 2,000	\$ 2,000	\$ 2,000
	<u>Capital Outlay</u>					
931	Roads, Street, and Parking	\$ -	\$ -	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	345,366	286,355	300,000	300,000	-
931.002	Street Striping	14,737	16,415	35,000	35,000	-
933	Sidewalks	-	-	10,000	10,000	10,000
933.001	State Grant-Sidewalks	-	-	201,441	201,441	201,441
938	Transition Plan Repairs	-	-	10,000	10,000	10,000
939	Bridge Repairs	-	-	10,000	10,000	10,000
943	Vehicles	-	-	-	-	-
949	Other Machinery and Equipment	-	-	-	-	-
960	Capital Repairs - Street Lights	-	-	-	-	-
999	Additions to Capital Assets	-	-	-	-	-
	Total Capital Outlay	\$ 360,103	\$ 302,770	\$ 566,441	\$ 566,441	\$ 231,441
	Total Public Works	\$ 1,866,947	\$ 1,848,960	\$ 2,345,631	\$ 2,345,631	\$ 2,017,981

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019		2019-2020		2020-2021		2020-2021		2021-2022	
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Original Budget	Estimated Budget	Approved Budget	Approved Budget
44210	Contributions to Other Agencies										
720.001	TN Rehabilitation Center	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
720.003	Coffee County Child Care Center	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
720.005	South Central Human Resources	1,515	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616
720.006	Coffee County Library	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
720.007	Coffee County Senior Center	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
720.008	Manchester Senior Center	-	-	-	-	-	-	-	-	-	-
720.010	Keep Coffee County Beautiful	-	-	-	-	-	-	-	-	-	-
720.011	Manchester/Coffee County Conference	149,065	195,669	145,000	210,000	145,000	210,000	210,000	210,000	348,000	348,000
720.013	Coffee County Children's Advocacy	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
720.014	TN Backroads Heritage	-	-	-	-	-	-	-	-	-	-
720.018	Chamber of Commerce	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
720.019	CASA	-	-	-	-	-	-	-	-	-	-
720.020	Coffee County Historical Society	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-
720.021	Coffee County DAV	-	-	-	-	-	-	-	-	-	-
720.022	Haven of Hope	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
720.023	The Storehouse	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
720.024	Imagination Library of Coffee County	-	-	-	-	-	-	-	-	-	-
	Total Contributions to Other Agencies	\$ 205,080	\$ 256,785	\$ 209,116	\$ 274,116	\$ 209,116	\$ 274,116	\$ 274,116	\$ 274,116	\$ 407,116	\$ 407,116
	Total Expenditures	\$ 8,554,931	\$ 8,766,556	\$ 14,052,614	\$ 14,386,433	\$ 14,052,614	\$ 14,386,433	\$ 14,386,433	\$ 14,386,433	\$ 10,941,230	\$ 10,941,230
	Other Uses										
51620	Operating Transfers										
762	Transfer to Sanitation	\$ 173,079	\$ 50,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 50,000	\$ 50,000
763	Transfer to Recreation Fund	520,351	950,000	700,000	1,234,835	700,000	1,234,835	1,234,835	1,234,835	500,000	500,000
764	Transfer to General Purpose School	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467
765	Transfer to Debt Service Fund	1,425,549	1,417,049	1,433,424	1,433,424	1,433,424	1,433,424	1,433,424	1,433,424	1,388,200	1,388,200
765.001	Transfer to Debt Service-Leave	25,500	25,500	25,500	125,500	25,500	125,500	125,500	125,500	300,000	300,000
767	Transfer to Tourism Fund	-	-	-	-	-	-	-	-	-	-
768	Transfer to Capital Equipment	679,161	-	-	-	-	-	-	-	-	-
	Total Other Uses	\$ 4,682,107	\$ 4,301,016	\$ 4,267,391	\$ 4,902,226	\$ 4,267,391	\$ 4,902,226	\$ 4,902,226	\$ 4,902,226	\$ 4,096,667	\$ 4,096,667
	Total Expenditures and Other Uses	\$ 13,237,038	\$ 13,067,572	\$ 18,320,005	\$ 19,288,659	\$ 18,320,005	\$ 19,288,659	\$ 19,288,659	\$ 19,288,659	\$ 15,037,897	\$ 15,037,897
	Revenues and Other Sources Over (Under)										
	Expenditures and Other Uses	\$ 533,244	\$ 1,263,507	\$ (1,938,276)	\$ (1,613,758)	\$ (1,938,276)	\$ (1,613,758)	\$ (1,613,758)	\$ (1,613,758)	\$ (1,532,932)	\$ (1,532,932)
	Estimated Beginning Fund Balance	6,449,471	6,982,715	8,246,222	8,246,222	8,246,222	8,246,222	8,246,222	8,246,222	6,632,464	6,632,464
	Non-spendable Fund Balance	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
	Assigned Fund Balance										
	Fire Department Equipment	-	-	-	-	-	-	-	-	-	-
	Community Policing Fund Balance	-	-	-	-	-	-	-	-	-	-
	Unassigned Fund Balance	6,902,715	8,166,222	6,227,946	6,552,464	6,227,946	6,552,464	6,552,464	6,552,464	5,019,532	5,019,532
	Estimated Ending Fund Balance June 30, 2022	\$ 6,982,715	\$ 8,246,222	\$ 6,307,946	\$ 6,632,464	\$ 6,307,946	\$ 6,632,464	\$ 6,632,464	\$ 6,632,464	\$ 5,099,532	\$ 5,099,532

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
34131	Administrative Service Fees	\$ 112,204	\$ 107,907	\$ 105,000	\$ 105,000	\$ 107,000
34412	Solid Waste Residential Collection	272,182	314,471	275,000	275,000	275,000
34415	Solid Waste Debris Pickup	12,836	11,642	23,000	23,000	15,000
34423	Solid Waste Surcharge - General	681,601	720,709	620,000	620,000	695,000
34440	Refuse Recycling Charges	21,763	9,415	30,000	30,000	15,000
36999	Miscellaneous Revenue	-	-	3,000	3,000	-
	Total Current Services	<u>\$ 1,100,586</u>	<u>\$ 1,164,144</u>	<u>\$ 1,056,000</u>	<u>\$ 1,056,000</u>	<u>\$ 1,107,000</u>
<u>Other Sources</u>						
36961	Transfer from General Fund	\$ 173,079	\$ 50,000	\$ 250,000	\$ 250,000	\$ 50,000
	Total Other Revenue	<u>\$ 173,079</u>	<u>\$ 50,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 50,000</u>
	Total Revenues and Other Sources	<u>\$ 1,273,665</u>	<u>\$ 1,214,144</u>	<u>\$ 1,306,000</u>	<u>\$ 1,306,000</u>	<u>\$ 1,157,000</u>
<u>Expenditures</u>						
43200	<u>Sanitation Services</u>					
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 261,735	\$ 229,233	\$ 290,000	\$ 290,000	\$ 290,000
113	Salaries - Overtime	3,433	1,685	20,000	20,000	10,000
141	OASI Employers Share	20,285	17,665	24,000	24,000	24,000
142	Health Insurance	55,850	55,950	67,000	67,000	70,000
143	Retirement - ING	-	-	3,000	3,000	-
143.001	Retirement - TCRS	10,108	7,556	15,000	15,000	15,000
145	Employee Life Insurance	200	195	270	270	270
146	Worker's Compensation	-	10,324	9,000	9,000	9,000
147	Unemployment Insurance	152	159	500	500	500
	Total Personnel	<u>\$ 351,763</u>	<u>\$ 322,767</u>	<u>\$ 428,770</u>	<u>\$ 428,770</u>	<u>\$ 418,770</u>
<u>Contractual Services</u>						
261	Repairs and Maint - Vehicles	\$ 27,134	\$ 19,997	\$ 25,000	\$ 25,000	\$ 25,000
262	Repairs and Maint - Other Machinery	6,713	9,300	20,000	20,000	15,000
293	Recycle Containers/Cardboard	3,255	904	12,000	12,000	12,000
294	Brush Disposal	32,130	30,817	50,000	50,000	50,000
295	Landfill Services	704,037	742,784	750,000	815,000	750,000
	Total Contractual Services	<u>\$ 773,269</u>	<u>\$ 803,802</u>	<u>\$ 857,000</u>	<u>\$ 922,000</u>	<u>\$ 852,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

Schedule D-1

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 3,544	\$ 797	\$ 2,000	\$ 2,000	\$ 2,000
331	Gas, Oil, Diesel Fuel and Grease	16,715	15,914	30,000	30,000	30,000
334	Tires, Tubes, ETC.	5,869	6,175	8,000	8,000	8,000
511	General Liability	-	2,377	2,500	2,710	-
	Total Supplies	\$ 26,128	\$ 25,263	\$ 42,500	\$ 42,710	\$ 40,000
	<u>Capital Outlay</u>					
999	Additions to Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 1,151,160	\$ 1,151,832	\$ 1,328,270	\$ 1,393,480	\$ 1,310,770
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer to Capital Equipment Fund	-	-	-	-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 1,151,160	\$ 1,151,832	\$ 1,328,270	\$ 1,393,480	\$ 1,310,770
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 122,505	\$ 62,312	\$ (22,270)	\$ (87,480)	\$ (153,770)
	Estimated Beginning Fund Balance July 1	\$ 206,722	\$ 329,227	\$ 391,539	\$ 391,539	\$ 304,059
	Estimated Ending Fund Balance June 30	\$ 329,227	\$ 391,539	\$ 369,269	\$ 304,059	\$ 150,289

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 238,975	\$ 208,939	\$ 192,000	\$ 172,000	\$ 210,000
	Total Local Taxes	\$ 238,975	\$ 208,939	\$ 192,000	\$ 172,000	\$ 210,000
<u>Intergovernmental</u>						
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
33486	TN Arts Commission	-	9,400	-	-	-
33487	State CARES ACT-COVID19 Reimb	-	-	-	22,651	-
33489	Bonnaroo Works Grant-Movie Screen	-	-	-	-	-
33491	Recreation Department- Grants	-	-	-	-	-
33492	Dept of Health Grant	-	-	-	-	-
33494	Comm Foundation Grant	5,317	5,000	-	-	-
33498	LPRF Grant (Soccer Complex)	60,000	175,856	-	160,143	-
33499	LPRF Grant (Soccer Complex)-Park Partners	-	36,779	-	-	-
33500	LPRF Grant (Soccer Complex)-InKind	-	50,000	-	-	-
33501	Diabetes Grant B	-	14,990	15,000	15,000	-
33502	Diabetes Grant A	-	-	150,000	300,000	150,000
33504	Tennis Court Grant	-	-	-	-	-
33505	Diabetes Bike Grant	1,234	-	-	-	-
33506	Soccer Complex Electric Grant	-	-	-	-	-
33507	Commit to Health Grant	5,000	-	-	-	-
33508	Dog Park Dash Grant	30,000	-	-	-	-
33509	Forestry Grant	3,147	-	-	-	-
33510	TAP Greenway Grant	-	-	240,000	-	80,000
33511	Built Environment Grant	-	10,000	-	2,218	-
33512	State Grant-COVID19	-	-	24,000	24,000	-
33513	NRPA Grant	-	-	-	13,500	-
	Total Intergovernmental	\$ 104,698	\$ 302,025	\$ 429,000	\$ 537,512	\$ 230,000
<u>Charges for Current Services</u>						
34723	Swimming Lesson Charges	\$ 60,502	\$ 35,924	\$ 55,000	\$ 40,000	\$ 55,000
34724	Pool Rental	42,067	20,436	40,000	32,000	40,000
34742	Activity Fees	38,242	25,284	40,000	27,000	35,000
34743	Day Camp Charges	52,246	52,127	50,000	50,000	50,000
34744	Fireworks	-	-	2,000	2,000	2,000
34745	Park and Recreation Concessions	61,698	8,382	60,000	60,000	60,000
34746	ADA Wright Center - Rental	11,478	7,893	11,000	6,000	10,000
34747	Shelter Rentals	3,389	1,727	3,500	3,000	3,000
34771	Membership and Dues - Yearly Passes	531,980	463,744	560,000	430,000	525,000
34772	Membership and Dues - Monthly Passes	14,302	14,816	16,000	15,000	15,000
34773	Membership and Dues - Daily Passes	165,848	113,158	180,000	92,000	165,000
34774	Recreation Complex Concessions	85,182	44,733	86,000	63,000	85,000
34777	Athletic League	23,010	16,072	28,000	26,000	22,000
34779	Silver and Fit	6,016	12,046	10,000	10,000	13,000
34781	Sponsorships	22,951	17,096	23,000	16,000	18,000
34782	Christmas Parade Sponsorships	3,400	4,325	3,500	4,125	4,000
34792	Meeting Room Rental	23,256	17,249	23,000	12,000	23,000
34795	Food Booth/Space Rentals	-	100	100	-	-

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City of Manchester, Tennessee
Recreation Fund 122
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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
	Total Charges for Current Services	\$ 1,145,567	\$ 855,112	\$ 1,191,100	\$ 888,125	\$ 1,125,000
	<u>Other Revenues</u>					
36330	Sale of Equipment	\$ -	\$ 2,994	\$ -	\$ -	\$ 3,000
36350	Insurance Recovery	-	1,590	-	-	-
36731	Donation from Tourism	-	7,500	-	-	-
36999	Miscellaneous Revenues	13,706	6,851	14,000	9,000	10,000
	Total Other Revenues	\$ 13,706	\$ 18,935	\$ 14,000	\$ 9,000	\$ 13,000
	Total Revenues	\$ 1,502,946	\$ 1,385,011	\$ 1,826,100	\$ 1,606,637	\$ 1,578,000
	<u>Other Sources</u>					
39110	Transfer from General Fund	\$ 520,351	\$ 950,000	\$ 700,000	\$ 1,234,835	\$ 500,000
	Total Other Sources	\$ 520,351	\$ 950,000	\$ 700,000	\$ 1,234,835	\$ 500,000
	Total Revenue and Other Sources	\$ 2,023,297	\$ 2,335,011	\$ 2,526,100	\$ 2,841,472	\$ 2,078,000

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City of Manchester, Tennessee
Recreation Fund 122
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Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>44410 Recreation Administration</u>						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 154,930	\$ 159,830	\$ 159,000	\$ 165,800	\$ 159,000
113	Salaries-Overtime	319	160	500	500	500
141	OASI Employers Share	10,921	11,209	12,200	12,700	12,500
142	Employee Health Insurance	21,628	23,221	26,000	29,400	27,300
143	Retirement - ING	1,436	1,562	2,800	2,800	2,800
143.001	Retirement - TCRS	6,090	6,240	6,300	6,650	6,300
145	Employee Life Insurance	114	114	125	150	125
147	Unemployment Insurance	72	72	550	600	300
148	Education/Training/Travel/ Lodging	2,669	4,108	4,000	1,000	3,000
	Total Personnel	<u>\$ 198,179</u>	<u>\$ 206,516</u>	<u>\$ 211,475</u>	<u>\$ 219,600</u>	<u>\$ 211,825</u>
<u>Contractual Services</u>						
211	Postage	\$ 117	\$ 94	\$ 500	\$ 500	\$ 500
221	Printing, Duplicating and Typing	1,345	1,567	3,000	3,000	2,500
231	Publication Formal/Legal Notices	1,528	636	2,000	1,000	1,500
239	Dues and Subscription	2,559	3,595	2,500	2,500	2,500
240	Bank, Credit Card, Fines, & Fees	9,395	1,401	2,000	1,000	2,000
	Total Contractual Services	<u>\$ 14,944</u>	<u>\$ 7,293</u>	<u>\$ 10,000</u>	<u>\$ 8,000</u>	<u>\$ 9,000</u>
<u>Supplies</u>						
311	Office Supplies and Materials	\$ 1,704	\$ 1,279	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	211	-	500	500	500
326	Clothing and Uniforms	-	-	-	-	-
	Total Supplies	<u>\$ 1,915</u>	<u>\$ 1,279</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
<u>Fixed Charges</u>						
533	Machinery & Equipment	\$ -	\$ -	\$ 4,500	\$ 2,500	\$ 4,500
	Total Fixed Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 2,500</u>	<u>\$ 4,500</u>
<u>Capital Outlay</u>						
947	Office Machinery and Equipment	\$ -	\$ -	\$ 5,500	\$ -	\$ -
999	Add to Capital Assets	-	-	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Recreation Administration	<u>\$ 215,038</u>	<u>\$ 215,088</u>	<u>\$ 233,975</u>	<u>\$ 232,600</u>	<u>\$ 227,825</u>

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City of Manchester, Tennessee
Recreation Fund 122
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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
44420	<u>Recreation Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 214,712	\$ 244,151	\$ 227,000	\$ 227,000	\$ 227,000
113	Salaries - Overtime	5,839	4,367	5,000	5,000	5,000
121	Wages - Part-Time	281,701	235,649	270,000	270,000	260,000
141	OASI Employers Share	37,791	36,221	39,000	39,000	39,000
142	Employee Health Insurance	33,956	45,041	52,000	52,000	54,600
143.001	Retirement - TCRS	11,445	12,829	12,500	12,500	12,500
145	Employee Life Insurance	168	182	245	245	245
146	Worker's Compensation	21,690	23,432	22,000	22,000	24,000
147	Unemployment Insurance	956	1,006	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	5,018	212	3,500	2,000	3,000
	Total Personnel	<u>\$ 613,276</u>	<u>\$ 603,090</u>	<u>\$ 632,745</u>	<u>\$ 631,245</u>	<u>\$ 626,845</u>
	<u>Contractual Services</u>					
216	Radio and Cable Services	\$ 1,435	\$ 1,573	\$ 1,500	\$ 1,500	\$ 1,500
241	Electric	291,518	308,635	285,000	285,000	310,000
242	Water	29,710	24,180	25,000	25,000	25,000
244	Gas	84,696	78,565	75,000	75,000	80,000
245	Telephone	5,685	4,920	5,000	5,000	5,000
255	Data Processing Support	10,650	17,309	12,000	12,000	12,000
258	Christmas Parade Expense	3,847	1,168	5,000	3,300	4,000
261	Repairs and Maint - Vehicles	2,667	204	1,500	4,000	1,500
262	Repairs and Maint - Other Machinery	36,004	52,801	40,000	50,000	40,000
263	Repairs and Maint - Office Equip	1,983	5,141	4,000	4,000	4,000
265	Repairs and Maint - Grounds	2,726	2,918	5,000	3,000	3,000
266	Repairs and Maint - Buildings	27,106	27,181	20,000	15,000	20,000
270	Contracted Recreational Services	-	200	-	-	-
	Total Contractual Services	<u>\$ 498,027</u>	<u>\$ 524,795</u>	<u>\$ 479,000</u>	<u>\$ 482,800</u>	<u>\$ 506,000</u>

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City of Manchester, Tennessee
Recreation Fund 122
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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Supplies</u>						
312	Small Items of Equipment-Wellness	\$ 2,494	\$ 1,355	\$ 2,000	\$ 1,500	\$ 2,000
322	Chemical, Lab and Medical Supplies	30,892	26,849	28,000	30,000	28,000
323	Food	47,382	21,725	40,000	30,000	40,000
323.002	Program Meals	1,318	15	1,500	1,000	1,500
324	Household and Janitorial Supplies	24,641	20,013	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	11,952	12,889	13,000	10,000	13,000
326	Clothing and Uniforms	3,781	1,050	3,500	3,500	3,500
329.001	Diabetes Grant B Expense	3,822	16,267	15,000	15,000	-
329.002	Diabetes Grant A Expense	-	152,400	150,000	150,000	150,000
329.003	Diabetes Grant A-Inkind Expense	-	-	-	5,261	-
330	Community Foundation Grant Expense	3,602	-	5,000	5,000	-
331	Gas, Oil, Diesel Fuel and Grease	408	874	2,000	2,000	2,000
	Total Supplies	<u>\$ 130,292</u>	<u>\$ 253,437</u>	<u>\$ 280,000</u>	<u>\$ 273,261</u>	<u>\$ 260,000</u>
<u>Fixed Charges</u>						
511	General Liability	\$ 20,373	\$ 23,150	\$ 22,000	\$ 23,800	\$ 23,000
512	IT Hardware Purchase-State Grant	-	-	24,000	24,000	-
533	Machinery and Equipment - Copier	4,572	4,720	-	1,500	-
533.001	Machinery and Equipment - Rental	2,699	275	4,000	3,000	4,000
	Total Fixed Charges	<u>\$ 27,644</u>	<u>\$ 28,145</u>	<u>\$ 50,000</u>	<u>\$ 52,300</u>	<u>\$ 27,000</u>
<u>Capital Outlay</u>						
948	Bonnaroo Grant-Movie Screen	\$ -	\$ -	\$ -	\$ -	\$ -
949	NRPA Grant Expense-Digital	-	-	-	800	-
960	Transfer to Debt Service	33,360	33,360	33,360	33,360	35,000
960.002	Transfer to Debt Service-Leave	4,986	3,642	5,000	87,000	25,000
	Total Capital Outlay	<u>\$ 38,346</u>	<u>\$ 37,002</u>	<u>\$ 38,360</u>	<u>\$ 121,160</u>	<u>\$ 60,000</u>
	Total Recreation Center	<u>\$ 1,307,585</u>	<u>\$ 1,446,469</u>	<u>\$ 1,480,105</u>	<u>\$ 1,560,766</u>	<u>\$ 1,479,845</u>

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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
44720	<u>Park Area</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 101,920	\$ 107,765	\$ 150,000	\$ 150,000	\$ 149,000
113	Salaries - Overtime	4,323	2,388	4,000	4,000	4,000
121	Wages - Part-Time	57,959	25,945	42,000	35,000	40,000
141	OASI Employers Share	12,157	10,139	15,000	15,000	15,000
142	Employee Health Insurance	20,417	15,823	30,000	30,000	31,500
143.001	Retirement-TCRS	5,545	5,595	8,100	8,100	8,000
145	Employee Life Insurance	79	74	160	160	125
146	Worker's Compensation Insurance	9,845	8,187	10,000	10,000	10,000
147	Unemployment Insurance	310	194	1,000	1,000	750
	Total Personnel	<u>\$ 212,555</u>	<u>\$ 176,110</u>	<u>\$ 260,260</u>	<u>\$ 253,260</u>	<u>\$ 258,375</u>
	<u>Contractual Services</u>					
231	Publication and Legal Notices	\$ -	\$ 1,034	\$ -	\$ -	\$ -
241	Electric	27,930	27,328	28,000	35,000	28,000
242	Water	13,759	10,543	14,000	14,000	14,000
244	Gas	3,713	2,238	4,000	2,000	4,000
245	Telephone	552	487	2,000	1,000	1,000
259	Other Professional Services - Fireworks	10,900	11,000	11,000	11,000	11,000
261	Repair and Maintenance - Motor Vehicles	7,445	5,137	5,000	5,000	5,000
262	Repair and Maintenance - Other Machinery	17,756	7,839	7,000	11,450	7,000
265	Repair and Maintenance - Grounds	47,457	47,525	40,000	47,000	40,000
266	Repair and Maintenance - Buildings	9,475	7,147	7,000	14,100	7,000
270	Contracted Recreational Services	2,281	2,830	3,000	-	3,000
	Total Contractual Services	<u>\$ 141,268</u>	<u>\$ 123,108</u>	<u>\$ 121,000</u>	<u>\$ 140,550</u>	<u>\$ 120,000</u>
	<u>Supplies</u>					
323	Food - Concessions	\$ 36,959	\$ 7,284	\$ 38,000	\$ 38,000	\$ 38,000
323.001	Trustee Expenses	1,951	1,176	2,755	1,000	2,000
324	Household and Janitorial Supplies	9,066	5,776	6,000	7,000	6,000
325	Recreation Supplies/Program Equipment	13,581	14,777	10,000	11,000	10,000
326	Recreation Uniforms	1,619	1,978	2,000	2,000	2,000
331	Gas, Oil, Diesel Fuel, and Grease	9,802	6,611	10,000	10,000	10,000
333	Forestry Grant Expense	6,069	-	-	-	-
334	Tires, Tubes, ETC.	346	536	1,000	1,000	1,000
	Total Supplies	<u>\$ 79,393</u>	<u>\$ 38,138</u>	<u>\$ 69,755</u>	<u>\$ 70,000</u>	<u>\$ 69,000</u>
	<u>Fixed Charges</u>					
511	General Liability	\$ 6,500	\$ 11,660	\$ 6,500	\$ 7,933	\$ 8,000
533	Machinery and Equipment -Rental	182	3,048	2,000	4,550	3,500
	Total Fixed Charges	<u>\$ 6,682</u>	<u>\$ 14,708</u>	<u>\$ 8,500</u>	<u>\$ 12,483</u>	<u>\$ 11,500</u>

City of Manchester, Tennessee
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Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Capital Outlay</u>						
955	Arts Bldg Comm Grant Expense	\$ -	\$ 231	\$ -	\$ -	\$ -
956	Arts Grant-Creative Place	-	10,495	-	-	-
957	Built Environment Grant	-	4,800	-	-	-
965	Repair & Maint - Grounds	18,218	3,000	-	-	-
966	Repair & Maint - Building	-	-	-	70	-
999.003	LPRF Soccer Grant-Parking Lot	40	616,524	-	94,416	-
999.004	Soccer Complex Electrical Project	-	-	-	-	-
999.005	Commit to Health Grant	20,941	2,400	-	-	-
999.006	Dog Park Grant	24,044	-	-	-	-
999.007	TAP Greenway Extension	10,504	11,231	300,000	30,000	100,000
	Total Capital Outlay	<u>\$ 73,747</u>	<u>\$ 648,681</u>	<u>\$ 300,000</u>	<u>\$ 124,486</u>	<u>\$ 100,000</u>
	Total Park Area	<u>\$ 513,645</u>	<u>\$ 1,000,745</u>	<u>\$ 759,515</u>	<u>\$ 600,779</u>	<u>\$ 558,875</u>
	Total Expenditures	<u>\$ 2,036,268</u>	<u>\$ 2,662,302</u>	<u>\$ 2,473,595</u>	<u>\$ 2,394,145</u>	<u>\$ 2,266,545</u>
<u>Transfer to Other Funds</u>						
960	Transfer to Debt Service - Land Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
960.001	Transfer to Debt Service-Equipment Lease	-	-	-	-	-
960.002	Transfer to Debt Service-Leave	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 2,036,268</u>	<u>\$ 2,662,302</u>	<u>\$ 2,473,595</u>	<u>\$ 2,394,145</u>	<u>\$ 2,266,545</u>
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (12,971)	\$ (327,291)	\$ 52,505	\$ 447,327	\$ (188,545)
	Estimated Beginning Fund Balance July 1	\$ 105,427	\$ 92,456	\$ (234,835)	\$ (234,835)	\$ 212,492
	Estimated Ending Fund Balance June 30	<u>\$ 92,456</u>	<u>\$ (234,835)</u>	<u>\$ (182,330)</u>	<u>\$ 212,492</u>	<u>\$ 23,947</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 54,557	\$ 45,217	\$ 70,000	\$ 25,000	\$ 50,000
	Total Fines, Forfeitures and Penalties	\$ 54,557	\$ 45,217	\$ 70,000	\$ 25,000	\$ 50,000
<u>Other Revenues</u>						
36332	Sale of Equipment - Drug Fund	\$ 10,864	\$ 1,200	\$ 18,000	\$ 18,000	\$ 15,000
36340	Confiscations	54,783	62,965	60,000	60,000	50,000
36350	Insurance Recovery	4,072	-	5,000	5,000	5,000
36362	Sale of Vehicles	3,832	-	20,000	27,900	15,000
36715	Contribution and Donations	-	-	10,000	15,000	5,000
36735	Contribution and Donations - Individuals	-	-	15,000	15,000	10,000
36940	Sale of Seized Vehicle Fees	-	-	10,000	10,000	5,000
36941	Sale of Vehicles - Confiscations	5,758	20,802	25,000	25,000	15,000
	Total Other Revenues	\$ 79,309	\$ 84,967	\$ 163,000	\$ 175,900	\$ 120,000
	Total Revenues	\$ 133,866	\$ 130,184	\$ 233,000	\$ 200,900	\$ 170,000
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
<u>Personnel</u>						
113	Salaries-Overtime	\$ 2,799	\$ 1,633	\$ 15,000	\$ 15,000	\$ 5,000
141	OASI Employers Share	199	114	1,200	1,200	400
142	Employee Health Insurance	-	334	1,000	1,000	500
143	Retirement - ING	-	-	800	800	-
143.001	Retirement - TCRS	146	85	1,000	1,000	500
145	Employee Life Insurance	-	1	50	50	50
148	Education/Training	11,500	7,925	15,000	30,000	10,000
	Total Personnel	\$ 14,644	\$ 10,092	\$ 34,050	\$ 49,050	\$ 16,450
<u>Contractual Services</u>						
213	Automobile Licenses & Titles	\$ 112	\$ 245	\$ 300	\$ 300	\$ 300
241	Gov.Deals Expense	1,669	1,600	3,000	3,145	3,000
255	Data Processing Support	-	-	17,000	17,000	10,000
261	Repair & Maint - Vehicle	292	1,797	3,650	3,650	2,000
269	Other Repair and Maintenance Services	-	-	1,000	1,000	-
299	Misc. Contractual Services	3,715	3,440	5,500	5,500	5,000
	Total Contractual Services	\$ 5,788	\$ 7,082	\$ 30,450	\$ 30,595	\$ 20,300

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City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 2,336	\$ -	\$ 12,000	\$ 12,000	\$ 6,000
326	Clothing and Uniforms	1,825	2,844	3,000	3,000	3,000
329	Other Operating Supplies	15,663	47,708	59,000	59,000	40,000
331	Gas, Oil, Diesel Fuel	-	22	1,500	1,500	1,000
332	Dog Equipment and Supplies	1,329	7,456	8,000	8,000	8,000
333	Other Equipment Parts	5,685	-	20,000	20,000	5,000
	Total Supplies	<u>\$ 26,838</u>	<u>\$ 58,030</u>	<u>\$ 103,500</u>	<u>\$ 103,500</u>	<u>\$ 63,000</u>
	<u>Capital Outlay</u>					
942	General Purpose Machinery and Equipment	\$ 979	\$ -	\$ 5,000	\$ 5,000	\$ 4,000
943	Drug Vehicle	105,957	81,340	60,000	87,293	67,700
	Total Capital Outlay	<u>\$ 106,936</u>	<u>\$ 81,340</u>	<u>\$ 65,000</u>	<u>\$ 92,293</u>	<u>\$ 71,700</u>
	Total Expenditures	<u>\$ 154,206</u>	<u>\$ 156,544</u>	<u>\$ 233,000</u>	<u>\$ 275,438</u>	<u>\$ 171,450</u>
	Revenue and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (20,340)	\$ (26,360)	\$ -	\$ (74,538)	\$ (1,450)
	Estimated Beginning fund Balance July 1	\$ 584,818	\$ 564,478	\$ 538,118	\$ 538,118	\$ 463,580
	Estimated Ending Fund Balance June 30	<u>\$ 564,478</u>	<u>\$ 538,118</u>	<u>\$ 538,118</u>	<u>\$ 463,580</u>	<u>\$ 462,130</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 119,487	\$ 105,981	\$ 80,750	\$ 80,750	\$ 80,000
	Total Local Taxes	<u>\$ 119,487</u>	<u>\$ 105,981</u>	<u>\$ 80,750</u>	<u>\$ 80,750</u>	<u>\$ 80,000</u>
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ -	\$ -	\$ -	\$ -	-
31948	Tourism COOP Grant Revenue	-	-	-	-	-
31949	CARES ACT Grant Revenue	-	-	-	36,728	-
36999	Miscellaneous Revenue	2,950	7,299	3,000	3,000	3,000
37000	Grant Revenue-State of Tennessee	-	-	-	-	-
37001	Transfer from General Fund	-	-	-	-	-
		<u>\$ 2,950</u>	<u>\$ 7,299</u>	<u>\$ 3,000</u>	<u>\$ 39,728</u>	<u>\$ 3,000</u>
	Total Revenues	<u>\$ 122,437</u>	<u>\$ 113,280</u>	<u>\$ 83,750</u>	<u>\$ 120,478</u>	<u>\$ 83,000</u>
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ -	-
141	OASI Employers Share	-	-	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Travel	716	-	4,000	4,000	4,000
	Total Personnel	<u>\$ 716</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
	<u>Contractual Services</u>					
236	Public Relations	\$ 7,585	\$ -	\$ -	\$ -	-
236.002	Local Activity Support	27,615	28,453	32,000	32,000	32,000
236.004	Tourism Promo - Brochures, Flyer, Ads	31,417	69,824	55,000	65,000	55,000
236.005	Manchester Chamber - Tourism Prom	19,992	4,998	5,000	5,000	5,000
239	South Central TN Tourism Dues	-	-	-	-	-
240	Hotel/Motel Tax Audit Expense	-	-	-	-	-
247	Christmas Lighting and Banners	6,408	2,578	3,000	3,000	3,000
	Total Contractual Services	<u>\$ 93,017</u>	<u>\$ 105,853</u>	<u>\$ 95,000</u>	<u>\$ 105,000</u>	<u>\$ 95,000</u>
	<u>Supplies</u>					
329	Other Operating Supplies	\$ 261	\$ 753	\$ 1,000	\$ 1,000	\$ 1,000
329.001	Signs and Sign Maintenance	-	-	-	-	-
329.002	Landscaping, General Prom & Other	-	-	-	1,091	-
329.003	Christmas Parade Supplies	159	-	-	-	-
329.004	CARES ACT Expenses	-	-	-	36,291	-
	Total Supplies	<u>\$ 420</u>	<u>\$ 753</u>	<u>\$ 1,000</u>	<u>\$ 38,382</u>	<u>\$ 1,000</u>
	<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ -	\$ -	\$ -	\$ -	-
945	Transfer to Recreation Center	-	25,000	-	-	-
	Transfer to Capital Equipment-Rec	-	-	-	-	-
947	Partnership Marketing Program Grant	-	-	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 94,153</u>	<u>\$ 131,606</u>	<u>\$ 100,000</u>	<u>\$ 147,382</u>	<u>\$ 100,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	<u>Transfers</u>					
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Other Sources	<u>\$ 94,153</u>	<u>\$ 131,606</u>	<u>\$ 100,000</u>	<u>\$ 147,382</u>	<u>\$ 100,000</u>
	Revenues over (Under) Expenditures	\$ 28,284	\$ (18,326)	\$ (16,250)	\$ (26,904)	\$ (17,000)
	Estimated Beginning Fund Balance July 1	\$ 282,096	\$ 310,380	\$ 292,054	\$ 292,054	\$ 265,150
	Estimated Ending Fund Balance June 30	<u>\$ 310,380</u>	<u>\$ 292,054</u>	<u>\$ 275,804</u>	<u>\$ 265,150</u>	<u>\$ 248,150</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

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

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Revenues</u>						
36332	Sale of Equipment-Street	\$ -	\$ 43,159	\$ -	\$ -	-
36333	Sale of Equipment-Sanitation	-	7,267	-	-	-
36334	Sale of Equipment-Codes	-	11	-	-	-
36335	Sale of Equipment-Recreation	-	-	-	-	-
36350	Insurance Recoveries	-	3,875	-	202	-
36351	Donation from Tourism for Recreation	-	17,500	-	-	-
36360	Sale of Vehicles-Street	-	13,362	-	-	-
36362	Sale of Vehicles-Sanitation	-	15,919	-	-	-
36364	Sale of Vehicles-Police	-	2,129	-	-	-
36365	Sale of Vehicles-Codes	-	1,790	-	-	-
36961	Transfer from General Fund	679,161	-	-	-	-
Total Revenues		\$ 679,161	\$ 105,012	\$ -	\$ 202	\$ -
<u>Expenditures</u>						
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	\$ -	-
41510-943	Vehicles-Finance	-	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-	-
41700-942	Equipment-Health and Codes	-	-	-	11	-
41700-943	Vehicles- Health and Codes	6,825	-	-	4,964	-
41800-921	Building Improvement/Renovations	-	-	-	-	-
41800-949	Other Machinery and Equipment	-	-	-	30,000	-
42100-943	Vehicles-Police	-	-	-	2,238	-
42200-921	Building Improvement/Renovations-Fire	-	-	-	69,000	-
42200-943	Vehicles-Fire	487,161	-	-	-	-
42200-949	Other Machinery and Equipment	-	-	-	40,488	-
43100-943	Vehicles-Street	-	23,500	-	9,862	-
43100-949	Other Machinery and Equipment	38,167	44,503	-	-	-
43100-960	Capital Repairs-Street Lights	17,570	5,917	-	66,650	-
43200-943	Vehicles-Sanitation	-	-	-	15,918	-
43200-949	Other Machinery and Equipment-Sanitation	-	-	-	14,767	-
44420-921	Building Improvement/Renovation-Rec Cente	12,736	33,000	-	8,055	-
44420-949	Other Machinery and Equipment-Rec Center	16,497	13,365	-	18,039	-
44720-943	Vehicles-Recreation	-	-	-	-	-
44720-949	Other Machinery and Equipment-Parks	9,459	21,730	-	3,048	-
Total Expenditures		\$ 588,415	\$ 142,015	\$ -	\$ 283,040	\$ -

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2022

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

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Amendment #2 Budget	2021-2022 Requested Budget
	Revenues over (Under) Expenditures	\$ 90,746	\$ (37,003)	\$ -	\$ (282,838)	\$ -
	Estimated Beginning Fund Balance July 1	\$ 229,100	\$ 319,846	\$ 282,843	\$ 282,843	\$ 5
	Estimated Ending Fund Balance June 30	<u>\$ 319,846</u>	<u>\$ 282,843</u>	<u>\$ 282,843</u>	<u>\$ 5</u>	<u>\$ 5</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	<u>Revenues and Other Sources</u>					
	<u>Charges for Current Services</u>					
	<u>Other Revenues</u>					
36101	Interest Earnings	\$ 29,987	\$ 31,529	\$ 20,000	\$ 20,000	\$ 20,000
36220	Lease of Property	27,875	26,032	27,875	27,875	23,500
	Total Other Revenues	<u>\$ 57,862</u>	<u>\$ 57,561</u>	<u>\$ 47,875</u>	<u>\$ 47,875</u>	<u>\$ 43,500</u>
	Total Revenues	<u>\$ 57,862</u>	<u>\$ 57,561</u>	<u>\$ 47,875</u>	<u>\$ 47,875</u>	<u>\$ 43,500</u>
	<u>Other Sources</u>					
36961	Transfer from General Fund	\$ 1,425,549	\$ 1,417,049	\$ 1,433,424	\$ 1,433,424	\$ 1,388,200
36962	Transfer from General Fund-Leave	25,500	25,500	25,500	125,500	300,000
36963	Transfer from Recreation Fund-Leave	4,986	3,642	5,000	87,000	25,000
36965	Transfer from Sanitation	-	-	-	-	-
36968	Transfer from Recreation	33,360	33,360	33,360	33,360	35,000
	Total Other Sources	<u>\$ 1,489,395</u>	<u>\$ 1,479,551</u>	<u>\$ 1,497,284</u>	<u>\$ 1,679,284</u>	<u>\$ 1,748,200</u>
	Total Revenue and Other Sources	<u>\$ 1,547,257</u>	<u>\$ 1,537,112</u>	<u>\$ 1,545,159</u>	<u>\$ 1,727,159</u>	<u>\$ 1,791,700</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 495,000	\$ 490,000	\$ 505,000	\$ 505,000	\$ 855,000
640	Interest on Bonds	744,349	734,349	724,424	724,424	533,200
660	Rec Center Lease	33,360	33,360	33,360	33,360	35,000
680	Sanitation Lease to Purchase Equipment	-	-	-	-	-
690	Other Debt Service-Principal	175,000	185,000	200,000	200,000	-
691	Other Debt Service-Interest	11,200	7,700	4,000	4,000	-
691.006	Accumulated Leave Payout-City	46,157	77,718	25,500	125,500	300,000
691.007	Accumulated Leave Payout-Recreation	7,526	3,642	5,000	87,000	25,000
	Total General Government Debt Service	<u>\$ 1,512,592</u>	<u>\$ 1,531,769</u>	<u>\$ 1,497,284</u>	<u>\$ 1,679,284</u>	<u>\$ 1,748,200</u>
49501	<u>Expenditures</u>					
692	Bank Service Charges	2,160	2,960	\$ 2,500	\$ 2,500	\$ 2,500
	Total Service Charges	<u>\$ 2,160</u>	<u>\$ 2,960</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,514,752</u>	<u>\$ 1,534,729</u>	<u>\$ 1,499,784</u>	<u>\$ 1,681,784</u>	<u>\$ 1,750,700</u>
	Revenues and Other Sources Over (Under)	\$ 32,505	\$ 2,383	\$ 45,375	\$ 45,375	\$ 41,000
	Estimated Ending Fund Balance July 1	\$ 2,595,827	2,628,332	\$ 2,630,715	\$ 2,630,715	\$ 2,676,090
	Estimated Ending Fund Balance June 30	<u>\$ 2,628,332</u>	<u>\$ 2,630,715</u>	<u>\$ 2,676,090</u>	<u>\$ 2,676,090</u>	<u>\$ 2,717,090</u>

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022**

Schedule E-2

**City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2022**

	\$17,115,000 Series 2020A	\$2,245,000 Series 2020B	Total
2021-2022	1,289,450.00	98,750.00	1,388,200.00
2022-2023	1,265,450.00	132,100.00	1,397,550.00
2023-2024	1,261,450.00	139,400.00	1,400,850.00
2024-2025	1,261,850.00	136,400.00	1,398,250.00
2025-2026	1,256,500.00	133,400.00	1,389,900.00
2026-2027	1,250,550.00	130,400.00	1,380,950.00
2027-2028	1,249,000.00	127,400.00	1,376,400.00
2028-2029	1,246,700.00	124,400.00	1,371,100.00
2029-2030	1,243,650.00	123,400.00	1,367,050.00
2030-2031	1,209,850.00	122,400.00	1,332,250.00
2031-2032	1,201,200.00	121,200.00	1,322,400.00
2032-2033	1,196,950.00	120,000.00	1,316,950.00
2033-2034	1,211,950.00	118,800.00	1,330,750.00
2034-2035	1,220,600.00	117,600.00	1,338,200.00
2035-2036	1,203,050.00	116,400.00	1,319,450.00
2036-2037	1,230,050.00	115,200.00	1,345,250.00
2037-2038	1,210,250.00	114,000.00	1,324,250.00
2038-2039		112,000.00	112,000.00
2039-2040		110,000.00	110,000.00
2040-2041		108,000.00	108,000.00
2041-2042		106,000.00	106,000.00
2042-2043		104,000.00	104,000.00
2043-2044		102,000.00	102,000.00
Total Debt Service Requirements	21,008,500.00	2,733,250.00	23,741,750.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

Schedule E-3

City of Manchester, Tennessee
Series 2020A
For the Fiscal Year Ending June 30, 2022

	\$17,115,000 Series 2020A	Total Bond Requirements
<u>Principal Requirements</u>		
2021-2022	800,000.00	800,000.00
2022-2023	800,000.00	800,000.00
2023-2024	820,000.00	820,000.00
2024-2025	845,000.00	845,000.00
2025-2026	865,000.00	865,000.00
2026-2027	885,000.00	885,000.00
2027-2028	910,000.00	910,000.00
2028-2029	935,000.00	935,000.00
2029-2030	960,000.00	960,000.00
2030-2031	955,000.00	955,000.00
2031-2032	975,000.00	975,000.00
2032-2033	1,000,000.00	1,000,000.00
2033-2034	1,045,000.00	1,045,000.00
2034-2035	1,085,000.00	1,085,000.00
2035-2036	1,100,000.00	1,100,000.00
2036-2037	1,160,000.00	1,160,000.00
2037-2038	1,175,000.00	1,175,000.00
Total Principal Requirements	<u>16,315,000.00</u>	<u>16,315,000.00</u>
<u>Interest Requirements</u>		
2021-2022	489,450.00	489,450.00
2022-2023	465,450.00	465,450.00
2023-2024	441,450.00	441,450.00
2024-2025	416,850.00	416,850.00
2025-2026	391,500.00	391,500.00
2026-2027	365,550.00	365,550.00
2027-2028	339,000.00	339,000.00
2028-2029	311,700.00	311,700.00
2029-2030	283,650.00	283,650.00
2030-2031	254,850.00	254,850.00
2031-2032	226,200.00	226,200.00
2032-2033	196,950.00	196,950.00
2033-2034	166,950.00	166,950.00
2034-2035	135,600.00	135,600.00
2035-2036	103,050.00	103,050.00
2036-2037	70,050.00	70,050.00
2037-2038	35,250.00	35,250.00
Total Interest Requirements	<u>4,693,500.00</u>	<u>4,693,500.00</u>
Total Debt Requirements	<u><u>21,008,500.00</u></u>	<u><u>21,008,500.00</u></u>

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Future Bond Requirements
Series 2020B

For the Fiscal Year Ending June 30, 2022

<u>Principal Requirements</u>	<u>CSES School Project</u> <u>Series 2020B</u>
2021-2022	55,000.00
2022-2023	90,000.00
2023-2024	100,000.00
2024-2025	100,000.00
2025-2026	100,000.00
2026-2027	100,000.00
2027-2028	100,000.00
2028-2029	100,000.00
2029-2030	100,000.00
2030-2031	100,000.00
2031-2032	100,000.00
2032-2033	100,000.00
2033-2034	100,000.00
2034-2035	100,000.00
2035-2036	100,000.00
2036-2037	100,000.00
2037-2038	100,000.00
2038-2039	100,000.00
2039-2040	100,000.00
2040-2041	100,000.00
2041-2042	100,000.00
2042-2043	100,000.00
2043-2044	100,000.00
Total Principal Requirements	2,245,000.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Future Bond Requirements
Series 2020B
For the Fiscal Year Ending June 30, 2022

Interest Requirements

2021-2022	43,750.00
2022-2023	42,100.00
2023-2024	39,400.00
2024-2025	36,400.00
2025-2026	33,400.00
2026-2027	30,400.00
2027-2028	27,400.00
2028-2029	24,400.00
2029-2030	23,400.00
2030-2031	22,400.00
2031-2032	21,200.00
2032-2033	20,000.00
2033-2034	18,800.00
2034-2035	17,600.00
2035-2036	16,400.00
2036-2037	15,200.00
2037-2038	14,000.00
2038-2039	12,000.00
2039-2040	10,000.00
2040-2041	8,000.00
2041-2042	6,000.00
2042-2043	4,000.00
2043-2044	2,000.00
Total Interest Requirements	<u>488,250.00</u>
Total Debt Requirements	<u><u>2,733,250.00</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019		2019-2020		2020-2021		2020-2021		2021-2022	
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Original Budget	Estimated Budget	Approved Budget	Approved Budget
<u>Revenues</u>											
<u>Intergovernmental</u>											
33499	State CARES ACT- COVID19 Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,775	\$ -	\$ -	\$ -	\$ -
33700	Coffee County Industrial Park	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400	17,400
Total Intergovernmental		\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 63,175	\$ 17,400	\$ 63,175	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>											
34461	Billing and Admin Fees/Sanitation	\$ 38,772	\$ 19,859	\$ 19,859	\$ 28,500	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Charges for Current Services		\$ 38,772	\$ 19,859	\$ 19,859	\$ 28,500	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Revenues</u>											
36101	Interest Earnings	\$ 43,057	\$ 26,556	\$ 26,556	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
36330	Sale of Equipment/Vehicles	13,373	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000
36350	Insurance Recoveries	7,495	9,514	9,514	-	-	-	-	-	-	-
36530	Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-	-	-	-
36950	Bad Debts Collections	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
36974	Booster Station Revenue	-	-	-	-	-	-	-	-	-	-
36975	Water Tower Revenue	-	-	-	-	-	-	-	-	-	-
36976	Grant Revenue	-	-	-	-	-	-	-	-	-	-
36977	Contribution from County	-	-	-	-	-	-	-	-	-	-
36978	AT & T Rental Revenue	14,520	14,520	14,520	24,800	24,800	24,800	24,800	24,800	25,500	25,500
36980	Other Revenues	-	-	-	-	-	-	-	-	-	-
36981	Bond Premiums	-	-	-	-	-	-	-	-	-	-
36998	Contributed Assets	31,877	-	-	-	-	-	-	-	-	-
36999	Donated Infrastructure	456,221	481,637	481,637	100,000	100,000	100,000	100,000	100,000	-	-
Total Other Revenues		\$ 566,543	\$ 532,227	\$ 532,227	\$ 161,800	\$ 161,800	\$ 161,800	\$ 161,800	\$ 161,800	\$ 62,500	\$ 62,500
<u>Water & Sewer Revenue</u>											
37111	Inside Res/Metered Water Sales	\$ 824,892	\$ 745,412	\$ 745,412	\$ 868,000	\$ 868,000	\$ 868,000	\$ 868,000	\$ 868,000	\$ 868,000	\$ 868,000
37112	Inside Comm/Metered Water Sales	557,916	529,385	529,385	600,000	600,000	600,000	600,000	600,000	565,000	565,000
37113	Inside Ind/Metered Water Sales	184,790	198,151	198,151	200,000	200,000	200,000	200,000	200,000	200,000	200,000
37114	Outside Res/Metered Water Sales	787,362	829,045	829,045	820,000	820,000	820,000	820,000	820,000	860,000	860,000
37115	Outside Comm/Metered Water Sales	145,870	146,779	146,779	158,000	158,000	158,000	158,000	158,000	150,000	150,000
37116	Outside Ind/Metered Water Sales	394,856	391,449	391,449	445,000	445,000	445,000	445,000	445,000	415,000	415,000
37117	Unbilled Water	120,443	-	-	800	800	800	800	800	800	800
37121	Ready To Serve	6,268	4,845	4,845	4,800	4,800	4,800	4,800	4,800	4,500	4,500
37131	Sprinkler Syst/Fire Protection	61,186	61,975	61,975	61,000	61,000	61,000	61,000	61,000	65,000	65,000
37141	Sales to Hillsville	446,707	481,222	481,222	475,000	475,000	475,000	475,000	475,000	525,000	525,000
37191	Forfeited Discounts/Penalties	112,146	75,775	75,775	120,000	120,000	120,000	120,000	120,000	122,000	122,000
37193	Water Service Calls	60,910	59,509	59,509	65,000	65,000	65,000	65,000	65,000	65,000	65,000
37196	Water Tap Fees	94,133	126,051	126,051	90,000	90,000	93,980	93,980	93,980	100,000	100,000
37199	Miscellaneous-Water	66,667	62,761	62,761	25,500	25,500	25,500	25,500	25,500	25,500	25,500
37211	Sewer Chg/Inside Residential	982,225	1,042,341	1,042,341	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,030,000	1,030,000
37212	Sewer Chg/Inside Commercial	646,439	627,600	627,600	670,000	670,000	670,000	670,000	670,000	650,000	650,000
37213	Sewer Chg/Inside Industrial	276,115	266,251	266,251	285,000	285,000	285,000	285,000	285,000	280,000	280,000
37214	Sewer Chg/Outside Residential	6,096	6,062	6,062	6,000	6,000	6,000	6,000	6,000	6,000	6,000
37215	Sewer Chg/Outside Commercial	98,022	104,911	104,911	110,000	110,000	110,000	110,000	110,000	102,500	102,500

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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
37216	Sewer Chg/Outside Industrial	464,312	468,051	500,000	500,000	485,000
37241	Hillsville Sewer-Unbilled	14,461	14,546	15,000	15,000	15,000
37295	Pretreatment Fees	52,127	53,328	57,000	57,000	57,000
37296	Sewer Tap Fees	32,500	17,692	21,000	28,750	25,000
	Total Other Revenues	<u>\$ 6,436,443</u>	<u>\$ 6,313,141</u>	<u>\$ 6,617,100</u>	<u>\$ 6,628,830</u>	<u>\$ 6,616,300</u>
	Total Revenues	<u>\$ 7,059,158</u>	<u>\$ 6,882,627</u>	<u>\$ 6,824,800</u>	<u>\$ 6,853,805</u>	<u>\$ 6,696,200</u>

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Account Number	Account Description	2018-2019		2019-2020		2020-2021		2020-2021		2021-2022	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
	<u>Expenses</u>										
52113	<u>Purification</u>										
	<u>Contractual Services</u>										
241	Electric	\$ 93,936	\$	75,027	\$	68,000	\$	68,000	\$	60,000	
245	Telephone and Telegraph	8,974		15,017		14,000		20,000		18,500	
	Total Contractual Services	<u>\$ 102,910</u>	<u>\$</u>	<u>90,044</u>	<u>\$</u>	<u>82,000</u>	<u>\$</u>	<u>88,000</u>	<u>\$</u>	<u>78,500</u>	
	<u>Supplies</u>										
353	Water Purchased for Resale	\$ 1,181,221	\$	1,185,766	\$	1,245,000	\$	1,245,000	\$	1,250,000	
	Total Supplies	<u>\$ 1,181,221</u>	<u>\$</u>	<u>1,185,766</u>	<u>\$</u>	<u>1,245,000</u>	<u>\$</u>	<u>1,245,000</u>	<u>\$</u>	<u>1,250,000</u>	
	<u>Fixed Charges</u>										
541	Provision for Depreciation	\$ 468,507	\$	488,625	\$	480,000	\$	480,000	\$	480,000	
	Total Fixed Charges	<u>\$ 468,507</u>	<u>\$</u>	<u>488,625</u>	<u>\$</u>	<u>480,000</u>	<u>\$</u>	<u>480,000</u>	<u>\$</u>	<u>480,000</u>	
	Total Purification	<u>\$ 1,752,638</u>	<u>\$</u>	<u>1,764,435</u>	<u>\$</u>	<u>1,807,000</u>	<u>\$</u>	<u>1,813,000</u>	<u>\$</u>	<u>1,808,500</u>	
52115	<u>Shop and Maintenance</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 963,127	\$	1,009,656	\$	1,030,000	\$	1,030,000	\$	1,023,000	
113	Salaries - Overtime	117,378		94,022		92,700		92,700		93,500	
130	Accrued Benefits	5,993		11,289		30,000		30,000		30,000	
141	OASI Employers Share	78,270		80,768		87,000		87,000		92,000	
142	Employee Health Insurance	161,334		182,717		197,500		197,500		220,000	
143	Retirement - ING	16,850		18,509		20,000		20,000		20,000	
143.001	Retirement - TCRS	(53,475)		87,762		58,600		58,600		53,700	
144	Employee Dental Insurance	-		-		-		-		-	
145	Employee Life Insurance	689		700		1,000		1,000		1,000	
146	Worker's Compensation	39,147		36,644		45,000		45,000		45,000	
147	Unemployment Insurance	583		588		1,000		1,000		1,000	
148	Education/Training/Travel/ Lodging	5,495		3,402		6,500		6,500		6,500	
149	Other Employee Benefits	-		-		-		-		-	
	Total Personnel	<u>\$ 1,335,391</u>	<u>\$</u>	<u>1,526,057</u>	<u>\$</u>	<u>1,569,300</u>	<u>\$</u>	<u>1,569,300</u>	<u>\$</u>	<u>1,585,700</u>	
	<u>Contractual Services</u>										
241	Electric	\$ 6,265	\$	5,905	\$	6,600	\$	6,600	\$	6,250	
245	Telephone and Telegraph	2,484		3,057		3,200		3,200		3,000	
249	Other Utility Services	23		-		250		250		250	
254	Architectural/Engineering Services	7,355		13,903		6,000		6,000		6,000	
259	Other Professional Services	18,586		17,488		19,500		19,500		19,500	
261	Repair & Maintenance - Motor Vehicles	31,444		41,189		40,000		35,000		32,500	
262	Repair & Maintenance - Other Machinery	36,536		42,708		42,500		42,500		42,500	
265	Repair & Maintenance - Grounds	2,945		2,533		2,500		2,500		2,500	
266	Repair & Maintenance - Buildings	5,362		2,278		2,500		2,500		2,500	
269.1	Repair & Maintenance - Water Lines	188,529		173,682		185,000		192,500		190,000	
269.2	Repair & Maintenance - Sewer Lines	52,524		28,852		35,500		35,500		28,000	
269.3	Radio Equipment Upgrades	5,327		8,256		15,000		15,000		23,000	

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Account Number	Account Description	2018-2019		2019-2020		2020-2021		2020-2021		2021-2022	
		Audited	Audited	Audited	Audited	Original Budget	Original Budget	Estimated Budget	Estimated Budget	Approved Budget	Approved Budget
	Total Contractual Services	\$ 357,380	\$ 339,851	\$ 358,550	\$ 361,050	\$ 356,000					
	<u>Supplies</u>										
312	Small items of Equipment	\$ 9,575	\$ 18,129	\$ 3,500	\$ 3,500	\$ 3,500					
324	Household & Janitorial Supplies	375	736	1,000	1,000	1,000					
326	Clothing and Uniforms	15,589	21,921	24,000	25,500	25,000					
328	Educational Supplies	-	-	250	250	250					
329	Other Operating Supplies	8,412	7,772	6,000	6,000	6,000					
331	Gas, Oil, Diesel Fuel and Grease	31,394	25,775	35,500	35,500	39,500					
338	Repair Parts - Water/Sewer Lines	-	-	-	-	-					
	Total Supplies	\$ 65,345	\$ 74,333	\$ 70,250	\$ 71,750	\$ 75,250					
	<u>Fixed Charges</u>										
511	General Liability Insurance	\$ 7,000	\$ 14,575	\$ 14,575	\$ 14,575	\$ 14,575					
533	Machinery and Equipment - Copier	1,911	-	3,500	3,500	3,500					
541	Provision for Depreciation	48,481	35,839	37,000	37,000	37,000					
564	State-Annual Maintenance	13,828	11,306	15,000	15,000	14,000					
	Total Fixed Charges	\$ 71,220	\$ 61,720	\$ 70,075	\$ 70,075	\$ 69,075					
	<u>Capital Outlay</u>										
943	Vehicles	\$ 10,178	\$ 471	\$ 27,500	\$ 32,500	\$ 26,000					
	Total Capital Outlay	\$ 10,178.00	\$ 471	\$ 27,500	\$ 32,500	\$ 26,000					
	Total Shop and Maintenance	\$ 1,839,514	\$ 2,002,432	\$ 2,095,675	\$ 2,104,675	\$ 2,112,025					
52116	<u>Customer Accounts & Collections</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 182,395	\$ 175,196	\$ 155,000	\$ 155,000	\$ 154,000					
113	Salaries - Overtime	127	59	4,650	4,650	2,000					
130	Accrued Benefits	1,353	2,549	2,500	2,500	2,600					
141	OASI Employers Share	12,804	12,785	12,500	12,500	12,800					
142	Employee Insurance	40,295	34,158	34,000	34,000	34,500					
143	Retirement - ING	8,084	6,122	6,000	6,000	6,200					
143.001	Retirement - TCRS	(4,287)	7,953	8,300	8,300	8,100					
144	Dental Insurance	-	-	-	-	-					
145	Death Benefit Plans	150	119	200	200	200					
146	Worker's Compensation	2,000	6,373	6,000	6,000	6,000					
147	Unemployment Insurance	153	99	200	200	200					
148	Education	1,625	-	1,200	1,200	1,200					
	Total Personnel	\$ 244,699	\$ 245,413	\$ 230,550	\$ 230,550	\$ 227,800					
	<u>Contractual Services</u>										
211	Postage	\$ 30,201	\$ 28,854	\$ 29,500	\$ 29,500	\$ 30,000					
221	Printing, Duplicating, and Typing	7,679	5,411	7,000	7,000	7,000					
231	Publication Formal/Legal Notices	1,008	385	1,200	1,200	1,200					
235	Membership, Registration and Tuition	-	13,851	11,500	11,500	11,500					
239	Dues and Subscriptions	-	-	-	-	-					
245	Telephone and Telegraph	356	305	400	400	400					

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
249	Other Utility Services	7,943	6,325	6,200	6,200	6,200
252	Legal Services	-	-	500	500	500
253	Accounting/Auditing Services	5,820	5,100	7,800	7,800	6,500
254	Architectural/Engineering Services	-	-	-	-	-
255	Data Processing Support	16,577	11,609	17,500	17,500	17,500
256	Consultant's Services	-	-	-	-	-
259	Other Professional Services	-	443	1,000	1,000	1,000
263	Repair and Maintenance - Furniture	245	210	1,000	1,000	1,000
267	Repair and Maintenance - Computer Equip	2,207	2,234	5,000	5,000	3,500
	Total Contractual Services	\$ 72,036	\$ 74,727	\$ 88,600	\$ 88,600	\$ 86,300
	<u>Supplies</u>					
311	Office Supplies	\$ 4,237	\$ 2,830	\$ 3,000	\$ 3,000	\$ 3,000
312	Small Items of Equipment	5,401	1,499	1,500	1,500	1,500
319	Other Supplies and Materials	-	-	750	750	500
324	Household & Janitorial Supplies	-	-	1,200	1,200	850
326	Clothing and Uniforms	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	6,072	4,655	-	4,505	4,800
	Total Supplies	\$ 15,710	\$ 8,984	\$ 6,450	\$ 10,955	\$ 10,650
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 206	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
512	Professional Liability/Surety Bond	100	306	300	300	325
521	Building Insurance	-	500	500	500	500
522	Vehicle Insurance	-	6,967	7,000	7,000	7,000
533	Machinery & Equip-Copier	-	-	500	500	500
541	Provision for Depreciation	2,120	2,120	2,500	2,500	2,500
	Total Fixed Charges	\$ 2,426	\$ 11,893	\$ 12,800	\$ 12,800	\$ 12,825
	<u>Debt Service</u>					
693	Amortization of Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -
699	Amortization of Loss on Refunding	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>Grants, Contributions and Other</u>					
741	Bad Debt Expense	\$ 8,749	\$ 3,740	\$ 9,000	\$ 9,000	\$ 9,000
	Total Grants, Contributions and Other	\$ 8,749	\$ 3,740	\$ 9,000	\$ 9,000	\$ 9,000
	<u>Capital Outlay</u>					
913	Land Rights & Easements	\$ 340	\$ 120	\$ 400	\$ 400	\$ 400
943	Water Vehicles	-	-	-	-	-
947	Office Machinery and Equipment	-	-	1,000	1,000	1,000
	Total Capital Outlay	\$ 340	\$ 120	\$ 1,400	\$ 1,400	\$ 1,400
	Total Customer Accounts and Collections	\$ 343,960	\$ 344,877	\$ 348,800	\$ 353,305	\$ 347,975
52213	<u>Sewer Treatment and Disposal</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 159,350	\$ 138,970	\$ 143,500	\$ 143,500	\$ 142,100

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Account Number	Account Description	2018-2019		2019-2020		2020-2021	2020-2021	2021-2022
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Approved Budget
113	Salaries - Overtime	18,929	18,149	21,500	21,500	21,500	21,500	21,000
130	Accrued Benefits	2,127	4,006	-	-	-	-	-
141	OASI Employers Share	13,101	11,401	12,850	12,850	12,850	12,850	13,000
142	Employee Health Insurance	22,489	28,948	33,200	33,200	33,200	33,200	36,500
143	Retirement - ING	7,534	7,577	7,200	7,200	7,200	7,200	7,700
143.001	Retirement - TCRS	3,704	5,036	8,400	8,400	8,400	8,400	8,400
144	Employee Dental Insurance	-	-	-	-	-	-	-
145	Employee Life Insurance	100	94	-	95	95	95	100
146	Worker's Compensation Insurance	5,500	4,780	5,500	5,500	5,500	5,500	5,500
147	Unemployment Insurance	124	96	200	200	200	200	200
148	Education and Training	1,599	1,200	2,500	2,500	2,500	2,500	2,500
	Total Personnel	\$ 234,557	\$ 220,257	\$ 234,850	\$ 234,945	\$ 234,945	\$ 234,945	\$ 237,000
	<u>Contractual Services</u>							
239	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	328,435	341,524	312,000	312,000	312,000	312,000	312,000
245	Telephone	1,048	1,063	1,200	1,200	1,200	1,200	1,200
262	Repair & Maint - Other Machinery	66,013	99,628	121,000	121,000	121,000	121,000	100,000
	Total Contractual Services	\$ 395,496	\$ 442,215	\$ 434,200	\$ 434,200	\$ 434,200	\$ 434,200	\$ 413,200
	<u>Supplies</u>							
312	Small Items of Equipment	\$ 58	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 35,000
322	Chemical, Lab and Medical Supplies	44,605	38,199	55,000	55,000	55,000	55,000	45,000
326	Clothing and Uniforms	-	-	-	-	-	-	-
329	Other Operating Supplies	-	-	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	4,613	3,780	5,200	5,200	5,200	5,200	4,500
362	Wastewater Pretreatment	32,385	17,465	45,000	52,500	52,500	52,500	45,000
	Total Supplies	\$ 81,661	\$ 59,444	\$ 145,200	\$ 152,700	\$ 152,700	\$ 152,700	\$ 129,500
	<u>Fixed Charges</u>							
511	General Liability Insurance - Sewer	\$ 14,000	\$ 19,400	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
541	Provision for Depreciation	1,112,192	1,117,088	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000
564	State-Annual Maintenance Fee	9,889	10,030	14,000	14,000	14,000	14,000	14,000
566	State Sanitary Survey Fees	8,300	4,439	2,000	2,000	2,000	2,000	2,000
	Total Fixed Charges	\$ 1,144,381	\$ 1,150,957	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000	\$ 1,156,000
	<u>Capital Outlay</u>							
943	Sewer Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Sewer Treatment and Disposal	\$ 1,856,095	\$ 1,872,873	\$ 1,970,250	\$ 1,977,845	\$ 1,977,845	\$ 1,977,845	\$ 1,935,700
52218	<u>Mechanical Maintenance</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 41,662	\$ 36,657	\$ 43,281	\$ 43,281	\$ 43,281	\$ 43,281	\$ 43,281
113	Salaries - Overtime	16,550	13,381	10,500	60,000	60,000	60,000	15,000
130	Accrued Benefits	193	364	5,861	5,861	5,861	5,861	5,861
141	OASI Employers Share	4,367	3,810	4,200	8,000	8,000	8,000	4,700

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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
142	Employee Health Insurance	4,828	5,206	5,500	5,500	5,800
143	Retirement - ING	-	-	-	-	-
143.001	Retirement - TCRS	(3,832)	5,432	2,800	5,500	3,100
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	38	38	50	50	50
146	Worker's Compensation	150	1,593	1,600	1,600	1,600
147	Unemployment Insurance	-	24	100	100	100
	Total Personnel	\$ 63,956	\$ 66,505	\$ 73,892	\$ 129,892	\$ 79,492
	Contractual Services					
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	\$ -	\$ -
326	Clothing and Uniforms	-	-	-	-	-
329	Other Operating Supplies	1,803	1,969	3,500	3,500	2,500
331	Gas, Oil, Diesel Fuel and Grease	1,333	924	1,500	1,500	1,750
	Total Contractual Services	\$ 3,136	\$ 2,893	\$ 5,000	\$ 5,000	\$ 4,250
	Fixed Charges					
541	Provision for Depreciation	\$ 3,029	\$ 3,029	\$ 3,200	\$ 3,200	\$ 3,200
	Total Fixed Charges	\$ 3,029	\$ 3,029	\$ 3,200	\$ 3,200	\$ 3,200
	Total Mechanical Maintenance	\$ 70,121	\$ 72,427	\$ 82,092	\$ 138,092	\$ 86,942
53000	Special Item-OPEB					
142	Special Item Related to OPEB	\$ -	\$ (54,734)	\$ -	\$ -	\$ -
	Total Special Items	\$ -	\$ (54,734)	\$ -	\$ -	\$ -
49100	Debt Service					
630	Bond Interest	\$ 443,330	\$ 396,468	\$ 317,000	\$ 317,000	\$ 289,000
49200						
650	SRF -Base Loan Interest	-	-	-	-	-
664	USDA Loan Interest-Water Tank	10,945	9,876	8,700	8,700	7,563
665	USDA Loan Interest	35,896	35,177	35,000	35,000	33,680
700	Bond Issuance Costs	-	-	-	-	-
49501						
690	Other Debt Service	-	-	-	-	-
691	Bank Service Charges	1,155	355	2,000	2,000	2,000
	Total Debt Service	\$ 491,326	\$ 441,876	\$ 362,700	\$ 362,700	\$ 332,243
	Total Expenses	\$ 6,353,654	\$ 6,444,186	\$ 6,666,517	\$ 6,749,617	\$ 6,623,385
	Revenues Over (Under) Expenses	\$ 705,504	\$ 438,441	\$ 158,283	\$ 104,188	\$ 72,815
	Convert to Cash Basis:					
	Principal Payments	(1,539,828)	(1,579,332)	(1,324,065)	(1,324,065)	(1,354,026)
	Depreciation	1,634,329	1,646,701	1,642,700	1,642,700	1,642,700
	Total Conversion to Cash Basis	800,005	505,810	476,918	422,823	361,489

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	Estimated Beginning Net Assets July 1 Restatement	\$ 22,728,653	\$ 23,434,157	23,872,598	\$ 23,872,598	\$ 23,976,786
	Estimated Ending Net Assets June 30	<u>\$ 23,434,157</u>	<u>\$ 23,872,598</u>	<u>\$ 24,030,881</u>	<u>\$ 23,976,786</u>	<u>\$ 24,049,601</u>

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022**

Schedule G-2

**City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2022**

	38 yrs USDA	20 yrs SRF	Total Payments
\$1,348,000 - Loan	\$1,348,000 3.25%	\$7,500,000 2.16%	
<u>Principal Requirements</u>			
2021-2022	25,808.78	377,504.40	403,313.18
2022-2023	26,593.78	385,740.00	412,333.78
2023-2024	27,402.65	394,154.40	421,557.05
2024-2025	28,236.13	402,753.60	430,989.73
2025-2026	29,094.94	411,540.00	440,634.94
2026-2027	29,979.92	420,517.20	450,497.12
2027-2028	30,891.78	429,691.20	460,582.98
2028-2029	31,831.39	439,064.40	470,895.79
2029-2030	32,799.57	448,642.80	481,442.37
2030-2031	33,797.19	356,299.00	390,096.19
2031-2032	34,825.16	-	34,825.16
2032-2033	35,884.40	-	35,884.40
2033-2034	36,975.85	-	36,975.85
2034-2035	38,100.52	-	38,100.52
2035-2036	39,259.38	-	39,259.38
2036-2037	40,453.49	-	40,453.49
2037-2038	41,683.94	-	41,683.94
2038-2039	42,951.77	-	42,951.77
2039-2040	44,258.21	-	44,258.21
2040-2041	45,604.36	-	45,604.36
2041-2042	46,991.46	-	46,991.46
2042-2043	48,420.74	-	48,420.74
2043-2044	49,893.51	-	49,893.51
2044-2045	51,411.07	-	51,411.07
2045-2046	52,974.78	-	52,974.78
2046-2047	54,586.07	-	54,586.07
2047-2048	56,246.35	-	56,246.35
2048-2049	57,957.13	-	57,957.13
2049-2050	19,483.02	-	19,483.02
Total Principal Requirements	1,134,397.34	4,065,907.00	5,200,304.34
<u>Interest Requirements</u>			
2021-2022	33,679.59	84,086.30	117,765.89
2022-2023	32,894.60	75,850.66	108,745.26
2023-2024	32,173.17	67,435.38	99,608.55
2024-2025	31,252.29	58,836.51	90,088.80
2025-2026	30,393.50	50,050.06	80,443.56
2026-2027	29,508.56	41,071.92	70,580.48
2027-2028	28,674.53	31,897.92	60,572.45
2028-2029	27,657.13	22,523.76	50,180.89
2029-2030	26,688.96	12,945.18	39,634.14
2030-2031	25,691.34	3,327.93	29,019.27
2031-2032	24,730.40	-	24,730.40
2032-2033	23,604.19	-	23,604.19
2033-2034	22,512.76	-	22,512.76
2034-2035	21,388.15	-	21,388.15
2035-2036	20,284.03	-	20,284.03
2036-2037	19,035.21	-	19,035.21

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

Schedule G-2

2037-2038	17,804.80	-	17,804.80
2038-2039	16,536.99	-	16,536.99
2039-2040	15,271.56	-	15,271.56
2040-2041	13,884.49	-	13,884.49
2041-2042	12,497.41	-	12,497.41
2042-2043	11,068.15	-	11,068.15
2043-2044	9,620.87	-	9,620.87
2044-2045	8,077.90	-	8,077.90
2045-2046	6,514.23	-	6,514.23
2046-2047	4,902.99	-	4,902.99
2047-2048	3,250.66	-	3,250.66
2048-2049	1,532.00	-	1,532.00
2049-2050	121.41	-	121.41
Total Interest Requirements	<u>551,251.87</u>	<u>448,025.62</u>	<u>999,277.49</u>
 Total Debt Requirements	 <u>1,685,649.21</u>	 <u>4,513,932.62</u>	 <u>6,199,581.83</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Water and Sewer Fund
Series 2014
For the Fiscal Year Ending June 30, 2022

\$943,000 - Loan	\$450,000 Series 2014	Total Payments
<u>Principal Requirements</u>		
2021-2022	35,712.00	35,712.00
2022-2023	36,891.00	36,891.00
2023-2024	38,108.00	38,108.00
2024-2025	39,365.00	39,365.00
2025-2026	40,663.00	40,663.00
2026-2027	42,005.00	42,005.00
2027-2028	19,355.00	19,355.00
Total Principal Requirements	<u>252,099.00</u>	<u>252,099.00</u>
<u>Interest Requirements</u>		
2021-2022	7,562.97	7,562.97
2022-2023	6,491.61	6,491.61
2023-2024	5,399.63	5,399.63
2024-2025	4,241.64	4,241.64
2025-2026	3,060.69	3,060.69
2026-2027	1,840.80	1,840.80
2027-2028	582.24	582.24
Total Interest Requirements	<u>29,179.58</u>	<u>29,179.58</u>
Total Debt Requirements	<u><u>281,278.58</u></u>	<u><u>281,278.58</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Water and Sewer Fund
\$5M New Money 2016B
For the Fiscal Year Ending June 30, 2022

\$5,000,000	2016B Bonds	Total Payments
<u>Principal Requirements</u>		
2021-2022	250,000.00	250,000.00
2022-2023	260,000.00	260,000.00
2023-2024	265,000.00	265,000.00
2024-2025	270,000.00	270,000.00
2025-2026	275,000.00	275,000.00
2026-2027	280,000.00	280,000.00
2027-2028	285,000.00	285,000.00
2028-2029	295,000.00	295,000.00
2029-2030	300,000.00	300,000.00
2030-2031	305,000.00	305,000.00
2031-2032	315,000.00	315,000.00
2032-2033	325,000.00	325,000.00
2033-2034	330,000.00	330,000.00
2034-2035	335,000.00	335,000.00
2035-2036	300,000.00	300,000.00
2036-2037	300,000.00	300,000.00
Total Principal Requirements	<u>\$ 4,690,000.00</u>	<u>\$ 4,690,000.00</u>
<u>Interest Requirements</u>		
2021-2022	103,525.00	103,525.00
2022-2023	93,525.00	93,525.00
2023-2024	88,325.00	88,325.00
2024-2025	83,025.00	83,025.00
2025-2026	77,625.00	77,625.00
2026-2027	72,125.00	72,125.00
2027-2028	66,525.00	66,525.00
2028-2029	60,825.00	60,825.00
2029-2030	54,925.00	54,925.00
2030-2031	48,925.00	48,925.00
2031-2032	42,825.00	42,825.00
2032-2033	36,525.00	36,525.00
2033-2034	29,212.50	29,212.50
2034-2035	21,787.50	21,787.50
2035-2036	14,250.00	14,250.00
2036-2037	7,125.00	7,125.00
Total Interest Requirements	<u>\$ 901,075.00</u>	<u>\$ 901,075.00</u>
Total Debt Requirements	<u>\$ 5,591,075.00</u>	<u>\$ 5,591,075.00</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Water and Sewer Fund
Series 2017 Bonds
For the Fiscal Year Ending June 30, 2022

\$5,730,000	Series 2017 Bonds	Total Payments
<u>Principal Requirements</u>		
2021-2022	665,000.00	665,000.00
2022-2023	670,000.00	670,000.00
2023-2024	705,000.00	705,000.00
2024-2025	705,000.00	705,000.00
2025-2026	715,000.00	715,000.00
2026-2027	740,000.00	740,000.00
2027-2028	760,000.00	760,000.00
Total Principal Requirements	<u>\$ 4,960,000.00</u>	<u>\$ 4,960,000.00</u>
 <u>Interest Requirements</u>		
2021-2022	101,100.00	101,100.00
2022-2023	87,800.00	87,800.00
2023-2024	74,400.00	74,400.00
2024-2025	60,300.00	60,300.00
2025-2026	46,200.00	46,200.00
2026-2027	31,900.00	31,900.00
2027-2028	17,100.00	17,100.00
Total Interest Requirements	<u>\$ 418,800.00</u>	<u>\$ 418,800.00</u>
 Total Debt Requirements	 <u><u>\$ 5,378,800.00</u></u>	 <u><u>\$ 5,378,800.00</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
40110	Current Property Taxes	\$ 2,549,752	\$ 2,665,657	\$ 2,349,210	\$ 2,349,210	\$ 2,349,210
40120	Trustee's Collections-Prior Year	70,269	64,240	75,000	75,000	75,000
	Bankruptcy	1,318	1,758	500	500	500
40130	Cir Clk/Master-Prior Year	24,230	22,462	31,000	31,000	31,000
40140	Interest & Penalty	20,722	19,082	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	161	162	150	150	150
40162	Payments-Utilities	3,040	4,240	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	50,639	40,162	700	700	700
40210	Local Option Sales Tax	2,018,694	2,115,079	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	<u>\$ 4,738,825</u>	<u>\$ 4,932,842</u>	<u>\$ 4,216,710</u>	<u>\$ 4,216,710</u>	<u>\$ 4,216,710</u>
<u>Licenses and Permits</u>						
41110	Marriage Licenses	\$ 663	\$ 622	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	<u>\$ 663</u>	<u>\$ 622</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 650</u>
<u>Charges for Current Services</u>						
43511	Tuition - Regular Day Students	\$ 19,209	\$ 19,434	\$ 22,000	\$ 22,000	\$ 22,000
43570	Receipts from Individual Schools	-	-	-	-	-
43581	Community Services - E.S.P.	114,135	77,691	117,441	117,441	25,000
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	<u>\$ 133,344</u>	<u>\$ 97,125</u>	<u>\$ 139,441</u>	<u>\$ 139,441</u>	<u>\$ 47,000</u>
<u>Other Local Revenues</u>						
44110	Interest Income	\$ 10,142	\$ 11,022	\$ 4,000	\$ 4,000	\$ 4,000
44120	Lease/Rentals	-	-	-	-	-
44130	Sale of Materials and Supplies	598	42	-	-	-
44146	E-Rate Funding	-	-	-	-	-
44170	Miscellaneous Refunds	3,963	27,393	20,000	189,811	20,000
44560	Damages Recovered from Indv.	380	179	500	500	500
44570	Cont. & Gifts	6,050	8,558	5,000	5,000	5,000
44590	Other	4,000	1,615	-	-	-
44990	Other Local Revenue	-	9,492	-	5,000	-
	Total Other Local Revenues	<u>\$ 25,133</u>	<u>\$ 58,301</u>	<u>\$ 29,500</u>	<u>\$ 204,311</u>	<u>\$ 29,500</u>
<u>State Education Funds</u>						
46511	Basic Education Program	\$ 6,816,000	\$ 7,725,683	\$ 7,633,000	\$ 7,701,000	\$ 7,861,000
46515	Early Childhood Ed. Program	281,870	277,851	278,321	278,321	276,742
46590	Other State Ed. Funds - Safe Schools	290,103	254,994	30,671	30,480	30,480
46590	Other State Education Funds CSH	-	-	81,000	81,000	81,000
46590	Other State Education FundsFRC	-	-	60,723	60,223	59,223
46590	21st Century Grant	-	-	109,877	758,555	758,555
46595	Student Mgmt. System	-	-	-	-	-
46610	Regular Career Ladder	44,376	10,861	32,000	32,000	32,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
46612	Extended Career Ladder	-	1,180	-	-	-
46630	Energy Efficient Grant	-	-	-	-	-
	Total State Education Funds	<u>\$ 7,432,349</u>	<u>\$ 8,270,569</u>	<u>\$ 8,225,592</u>	<u>\$ 8,941,579</u>	<u>\$ 9,099,000</u>
	<u>Other State Revenues</u>					
46840	Alcoholic Beverage Tax	\$ 1,206	\$ 1,368	\$ 1,000	\$ 1,000	\$ 1,000
46980	Other State Grants	-	26,935	-	-	-
46990	Other State Revenue	-	-	-	610,502	-
	Total Other State Revenues	<u>\$ 1,206</u>	<u>\$ 28,303</u>	<u>\$ 1,000</u>	<u>\$ 611,502</u>	<u>\$ 1,000</u>
	<u>Federal Government</u>					
47111	Food Service	\$ -	\$ -	\$ -	\$ -	\$ -
47131	Vocational Basic Grant	-	-	-	-	-
47143	Special Ed. - Excess Cost Funds	9,200	-	-	-	-
47145	Special Ed.P/S-Excess Cost Funds	-	-	-	-	-
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-
47990	TAP Grant	23,230	-	-	-	-
	Total Federal Government	<u>\$ 32,430</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 12,363,950</u>	<u>\$ 13,387,762</u>	<u>\$ 12,612,893</u>	<u>\$ 14,114,193</u>	<u>\$ 13,393,860</u>
	<u>Other Sources</u>					
49700	Insurance Recovery	\$ -	\$ 19,521	\$ -	\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-
49810	City General Fund Transfers	1,858,467	1,858,467	1,858,467	1,858,467	1,858,467
39000	Fund Balance	-	-	1,470,596	3,080,088	-
	Request for Liquor by Drink Tax from City	-	-	-	-	-
	Total Other Sources	<u>\$ 1,858,467</u>	<u>\$ 1,877,988</u>	<u>\$ 3,329,063</u>	<u>\$ 4,938,555</u>	<u>\$ 1,858,467</u>
	Total Revenues and Other Sources	<u>\$ 14,222,417</u>	<u>\$ 15,265,750</u>	<u>\$ 15,941,956</u>	<u>\$ 19,052,748</u>	<u>\$ 15,252,327</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Expenditures and Other Uses</u>						
71000	<u>Instructional Expenditures</u>					
71100	<u>Regular Instruction Program</u>					
116	Teachers	\$ 4,451,053	\$ 4,659,223	\$ 4,781,136	\$ 4,748,305	\$ 4,833,106
116	Teachers-TAP Performance	15,934	-	-	-	-
116	Teachers-Instructional Coaches	-	-	121,921	121,921	129,530
117	Career Ladder Program	-	15,919	16,000	16,000	16,000
127	Extended Career Ladder	-	-	-	-	-
128	Homebound	2,264	313	5,000	5,000	5,000
162	Clerical Personnel	109,565	114,223	115,962	116,462	121,365
163	Educational Assistants	163,441	169,379	167,944	167,944	161,480
188	Bonus Payments	-	119,455	-	99,950	-
189	Other Salaries	42,662	42,973	61,805	61,805	35,675
189	Other Salaries & Wages	-	-	-	103,600	-
195	Certified Substitute Teachers	4,123	7,590	40,000	40,000	40,000
198	Non-Cert. Substitute Teachers	89,912	44,104	75,000	75,000	75,000
201	Social Security	281,354	302,430	322,922	319,346	328,740
204	State Retirement	468,475	474,502	539,200	474,301	540,000
203	Life Insurance	3,365	3,397	4,000	4,000	4,000
207	Medical Insurance	852,156	871,797	935,000	901,277	967,585
208	Dental Insurance	40,565	41,762	50,000	50,000	50,000
210	Unemployment Compensation	979	2,321	8,000	8,000	7,000
211	Local Retirement	7,489	8,078	8,500	8,500	8,200
212	Empl. Medicare Liability	45,513	70,730	75,522	77,026	76,890
217	Retirement-Hybrid	-	-	26,000	37,000	37,000
299	Other Fringe Benefits	42,623	25,213	50,000	50,000	50,000
336	Maintenance/repair of Equipment	-	-	-	-	-
399	Other Contracted Services	86,825	49,086	65,000	65,000	67,000
429	Instructional Supplies	121,633	115,141	120,000	120,000	120,000
430	Textbooks-Electronic	13,947	10,301	20,000	20,000	25,000
449	Textbooks	69,303	32,627	50,000	50,000	55,000
471	Software	71,481	-	-	-	-
499	Other Supplies/Materials-SAFE	-	-	15,336	15,480	15,480
499	Other Supplies/Materials	50,700	1,235	3,000	3,000	3,000
599	Other Charges	279	1,610	-	-	-
722	Instructional Equipment	587	-	1,000	1,000	1,000
	Total Regular Instruction Program	<u>\$ 7,036,228</u>	<u>\$ 7,183,409</u>	<u>\$ 7,678,248</u>	<u>\$ 7,759,917</u>	<u>\$ 7,773,051</u>
71150	<u>Alternative Instruction Program</u>					
116	Teachers	\$ 26,298	\$ 21,070	\$ 28,071	\$ 28,071	\$ 45,340
201	Social Security	1,562	1,288	1,740	1,740	2,812
204	State Retirement	2,751	2,240	2,985	2,985	4,670
206	Life Insurance	18	15	18	18	36
207	Medical Insurance	3,487	881	4,028	4,028	9,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
208	Dental Insurance	231	58	300	300	600
210	Unemployment Compensation	-	110	100	100	100
212	Employer Medicare	376	301	410	410	658
299	Other Fringe Benefits	250	50	250	250	500
	Total Alternative Instruction Program	\$ 34,973	\$ 26,013	\$ 37,902	\$ 37,902	\$ 63,716
71200	<u>Special Education Program</u>					
116	Teachers	\$ 659,958	\$ 640,804	\$ 660,845	\$ 685,845	\$ 656,302
117	Career Ladder Program	4,000	2,000	3,000	3,000	2,000
127	Career Ladder - Ext. Contracts	-	-	-	-	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	171,613	195,974	188,175	188,175	205,600
171	Speech Pathologist	147,242	150,908	151,785	125,309	156,435
188	Bonus Payments	-	22,974	-	21,000	-
189	Other Salaries	-	-	-	31,000	-
195	Certified Substitute Teachers	2,624	14,168	10,000	10,000	10,000
201	Social Security	55,217	58,813	62,240	64,125	63,261
204	State Retirement	83,360	83,444	99,875	91,269	98,310
206	Life Insurance	744	735	800	800	800
207	Medical Insurance	255,343	244,403	280,000	264,000	271,164
208	Dental Insurance	8,767	8,244	9,500	9,500	8,900
210	Unemployment Compensation	750	756	1,500	1,500	1,300
211	Local Retirement	1,356	1,451	4,000	4,000	2,000
212	Employer Medicare Liability	13,073	13,755	14,560	15,001	14,795
217	Retirement-Hybrid	-	4,440	4,500	4,500	3,500
299	Other Fringe Benefits	7,627	7,546	8,500	8,500	7,500
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	-	-	-	-	-
429	Instructional Supplies	11,736	3,279	5,000	5,000	6,000
449	Textbooks	-	-	-	-	-
499	Other Supplies/Materials	7,346	3,408	3,000	3,000	3,000
599	Other Charges	3,695	4,718	3,000	3,000	3,000
725	Special Ed. Equipment	-	-	-	-	-
	Total Special Education Program	\$ 1,434,451	\$ 1,461,820	\$ 1,510,280	\$ 1,538,524	\$ 1,513,867
71400	<u>Student Body Education Program</u>					
499	Other Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
599	Other Charges	1,500	-	2,000	2,000	2,000
	Total Student Body Education Program	\$ 1,500	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 8,507,152	\$ 8,671,242	\$ 9,228,430	\$ 9,338,343	\$ 9,352,634
72000	<u>Support Services</u>					
72110	<u>Attendance</u>					
105	Supervisor/Director	\$ 80,978	\$ 83,271	\$ 83,271	\$ 83,271	\$ 84,940
117	Career Ladder Program	1,000	2,000	1,000	1,000	1,000
121	Data Processing Personnel	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-

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Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
162	Clerical Personnel	-	-	-	-	-
188	Bonus Payments	-	757	-	758	-
189	Other Salaries	-	-	-	1,000	-
201	Social Security	4,875	5,332	5,225	5,397	5,270
204	State Retirement	8,575	9,145	8,958	9,061	8,855
206	Life Insurance	36	36	36	36	36
207	Medical Insurance	9,055	5,870	7,200	7,200	7,690
208	Dental Insurance	461	385	466	466	495
210	Unemployment Compensation	21	42	100	100	100
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,140	1,247	1,222	1,267	1,232
299	Other Fringe Benefits	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	1,850	981	3,000	2,102	3,000
399	Contracted Services	22,943	9,149	14,000	14,000	14,000
499	Other Supplies/Materials	1,299	3,028	3,000	3,000	3,000
524	In-service Staff Dev.	2,629	1,566	2,000	2,000	2,000
599	Other Charges	-	-	-	-	-
701	Equipment for Administration	-	-	-	-	-
	Total Attendance	\$ 135,362	\$ 123,309	\$ 129,978	\$ 131,158	\$ 132,118
72120	Health Services					
105	Supervisor/Director-CSH	\$ 48,323	\$ 47,999	\$ 47,999	\$ 47,999	\$ 49,449
131	Medical Personnel	131,755	134,005	129,874	129,874	137,575
131	Medical Personnel CSH	-	-	5,000	5,000	5,000
188	Bonus Payments	-	2,291	-	1,534	-
189	Other/Bonus Payments	-	-	-	4,000	-
201	Social Security	10,094	10,346	8,363	8,603	8,840
201	Social Security CSH	-	-	2,976	2,296	3,070
	State Retirement	6,940	7,113	10,000	10,280	10,000
204	State Retirement CSH	-	-	3,508	2,285	3,462
206	Life Insurance	144	143	110	110	110
206	Life Insurance CSH	-	-	40	36	36
207	Medical Insurance	33,067	33,162	24,954	23,420	22,400
207	Medical Insurance CSH	-	-	12,677	11,544	12,470
208	Dental Insurance	1,846	1,837	1,700	1,700	1,500
208	Dental Insurance CSH	-	-	453	446	490
210	Unemployment	86	83	400	400	400
210	Unemployment CSH	-	-	76	54	54
211	Local Retirement	3,261	3,381	3,750	3,750	3,750
212	Employer Medicare	2,361	2,420	2,580	2,640	2,068
212	Employer Medicare CSH	-	-	581	537	720
355	Travel/CSH	1,101	1,287	1,284	-	-
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies & Materials/CSH	-	-	5,656	10,403	5,849
499	Other Supplies & Materials CFG	-	-	-	-	-
499	Other Supplies & Materials	6,888	9,651	3,000	3,000	3,000

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524	In-service Staff Dev./CSH	-	-	750	400	400
524	In-service Staff Dev.	615	1,640	1,000	1,000	1,000
599	Other Charges	-	-	-	-	-
	Total Health Services	\$ 246,481	\$ 255,358	\$ 266,731	\$ 271,311	\$ 271,643
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ 667	\$ -	\$ -	\$ -	-
123	Guidance Personnel	193,469	158,047	160,742	160,742	167,230
127	Extended Career Ladder	-	-	-	-	-
130	Social Workers	-	29,578	61,241	61,241	62,590
138	Pupil Personnel	-	-	-	-	-
188	Bonus Payments	-	3,030	-	3,030	-
189	Other Salaries	-	47,190	-	4,500	500
201	Social Security	8,028	13,489	13,763	14,011	14,280
204	State Retirement	15,200	25,283	23,597	24,009	23,725
206	Life Insurance	102	162	180	180	180
207	Medical Insurance	32,806	47,672	53,129	49,599	49,800
208	Dental Insurance	1,300	2,076	2,537	2,537	2,000
210	Unemployment Compensation	63	96	350	350	150
212	Employer Medicare Liability	1,878	3,155	3,219	3,278	3,340
299	Other Fringe Benefits	900	2,000	2,000	2,000	2,000
309	Contracts with Govt Agency	121,680	125,330	133,237	133,237	133,500
322	Evaluation and Testing	-	-	1,200	1,200	1,200
355	Travel	565	-	1,000	1,000	1,000
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	492	500	1,000	1,000	1,000
599	Other Charges	-	-	-	-	-
	Total Other Student Support	\$ 377,150	\$ 457,608	\$ 457,195	\$ 461,914	\$ 462,495
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ 86,186	\$ 26,033	\$ -	\$ -	-
117	Career Ladder Program	505	-	-	-	-
127	Extended Career Ladder Program	-	-	-	-	-
129	Librarians	166,897	169,146	172,256	172,256	179,220
138	Inst. Computer Personnel	-	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	3,030	-	2,273	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	-	-	3,000	-
195	Substitute Teachers-TAP	-	-	-	-	-
201	Social Security	14,759	10,975	10,680	10,866	11,115
204	State Retirement	26,455	21,070	18,311	18,620	18,460
204	State Retirement - CSH	-	-	-	-	-
206	Life Insurance	138	144	150	150	108
207	Medical Insurance	117,745	113,700	32,000	32,000	34,560
207	Medical Insurance-Retirees	-	-	90,000	90,000	97,200
208	Dental Insurance	1,772	1,846	1,525	1,525	1,500

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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
210	Unemployment Compensation	42	68	700	700	200
212	Employer Medicare Liability	3,452	2,567	2,500	2,544	2,600
299	Other Fringe Benefits	1,200	2,000	1,500	1,500	1,500
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	1,226	-	-	-	-
355	Travel	-	717	5,000	2,727	5,000
399	Other Contracted Services	-	54,284	-	-	-
432	Library Books/Media	-	-	6,000	6,000	6,000
499	Other Supplies & Materials	-	1,000	1,000	1,000	1,000
524	In-service/Staff Development	14,820	10,069	15,000	15,000	15,000
599	Other Charges	-	-	-	-	-
701	Adm. Equip. CSH	-	-	-	-	-
790	Other Equipment	-	-	-	-	-
	Total Regular Instruction Program	\$ 435,197	\$ 416,649	\$ 356,622	\$ 360,161	\$ 373,463
72220	<u>Special Education Program</u>					
105	Supervisor/Director	\$ 63,892	\$ 69,318	\$ 70,476	\$ 70,476	\$ 73,290
117	Career Ladder Program	-	-	-	-	-
124	Psychological Personnel	48,408	55,938	55,938	56,938	59,030
135	Assessment Personnel	-	-	-	-	-
162	Clerical Personnel	30,400	20,364	18,205	21,205	25,000
188	Bonus Payments	-	1,515	-	2,226	-
189	Other Salaries-Sick	-	-	-	3,000	-
201	Social Security	8,393	8,894	8,967	9,353	9,755
204	State Retirement	12,975	14,541	14,713	14,919	13,630
206	Life Insurance	93	97	125	125	125
207	Medical Insurance	21,754	22,513	26,000	26,000	19,000
208	Dental Insurance	1,199	1,246	1,500	1,500	1,000
210	Unemployment Compensation	112	76	300	300	150
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	1,963	2,080	2,100	2,195	2,285
299	Other Fringe Benefits	600	1,000	2,000	2,000	1,500
307	Communication	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	400	400	400
355	Travel	956	2,525	3,000	3,000	3,000
399	Other Contracted Services	58,386	48,797	73,000	73,000	73,000
499	Other Supplies & Materials	79	1,194	1,000	1,000	1,000
524	In-service/Staff Development	1,525	1,905	4,000	4,000	4,000
599	Other Charges	-	-	-	-	-
725	Special Ed. Equipment	12,715	199	-	-	-
	Total Special Education Program	\$ 263,450	\$ 252,202	\$ 281,724	\$ 291,637	\$ 286,165
72250	<u>Technology</u>					
105	Director of Technology	\$ 82,501	\$ 77,311	\$ 77,311	\$ 77,311	\$ 78,860
188	Bonus Payments	-	2,272	-	2,273	-
189	Other Salaries and Wages	83,561	76,985	78,336	81,336	80,445

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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
201	Social Security	9,162	8,902	9,650	9,836	9,880
204	State Retirement	12,546	12,404	13,702	13,945	13,755
206	Life Insurance	108	108	108	108	108
207	Medical Insurance	29,454	32,725	36,000	36,000	38,710
208	Dental Insurance	1,384	1,384	1,523	1,523	1,600
210	Unemployment Compensation	63	63	400	400	100
212	Employer Medicare	2,143	2,082	2,257	2,301	2,310
299	Other Fringe Benefits	500	500	500	500	500
307	Communication	1,437	1,162	6,000	6,000	6,000
336	Main/Repair Tech Equipment	57,458	97,611	60,000	60,000	60,000
336	Main/Repair Tech Equipment/DPP	-	-	8,500	8,500	8,500
350	Internet Connectivity	-	34,762	36,060	36,060	36,060
355	Travel	1,264	1,295	3,000	3,000	3,000
399	Other Contracted Services/DPP	3,026	-	7,000	7,000	7,000
399	Other Contracted Services	-	16,069	4,000	4,000	4,000
451	Uniforms	280	-	600	600	600
470	Wiring	2,260	-	3,000	3,000	3,000
471	Software	-	67,860	70,000	70,000	70,000
499	Other Supplies	3,517	6,200	15,000	15,000	15,000
524	Inservice Staff Dev	-	539	4,200	4,200	4,200
722	Equipment/DPP	-	-	112,000	112,000	112,000
722	Equipment-Technology	132,819	148,744	75,000	75,000	75,000
	Total Board of Education	\$ 423,483	\$ 588,978	\$ 624,147	\$ 629,893	\$ 630,628
72310	<u>Board of Education</u>					
118	Secretary to Board	\$ 1,462	\$ 4,706	\$ 5,000	\$ 5,000	\$ 5,000
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	91	292	310	310	310
206	Life Insurance	-	-	-	-	-
207	Medical Insurance	1	-	-	-	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	1	2	-	-	-
211	Local Retirement	102	329	350	350	350
212	Employer Medicare Liability	21	68	73	73	73
302	Advertising	-	-	-	-	-
305	Audit Services	13,300	18,600	17,500	17,500	21,000
308	Consultants	-	-	-	-	-
320	Dues and Membership	8,869	12,644	8,500	8,500	8,500
321	Engineering Services	-	-	-	-	-
331	Legal Services	9,396	4,565	25,000	25,000	25,000
332	Legal Notice Recording Fees	-	-	-	-	-
349	Printing, Stationery and Forms	-	-	-	-	-
351	Bd. of Ed. Rental Payments	-	-	-	-	-
355	Travel	14,188	6,129	20,000	20,000	15,000
	Other Contracted Svcs. TSBA Bd. P	-	-	-	-	-
451	Uniforms	-	-	400	400	400
506	Liability Insurance	14,985	15,000	15,000	15,000	18,600

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
508	Premiums on Surety Bonds	-	-	775	775	775
510	Trustee's Commission	73,504	77,271	80,000	80,000	85,000
513	Worker's Compensation	84,301	79,583	85,000	85,000	85,000
524	In-service Staff Development	12,453	13,161	20,000	20,000	20,000
533	Criminal Investigation Fees	-	-	300	300	300
534	Refund to Applicants-Investigation Fees	-	954	3,000	3,000	3,000
599	Other Charges	6,102	9,582	8,000	8,000	8,000
701	Admin Equipment	-	-	-	-	-
	Total Board of Education	\$ 238,776	\$ 242,886	\$ 289,208	\$ 289,208	\$ 296,308
72320	<u>Office of the Superintendent</u>					
101	Director of Schools	\$ 127,657	\$ 121,352	\$ 118,170	\$ 121,370	\$ 122,000
117	Career Ladder Program	800	1,000	1,000	1,000	1,000
161	Secretary	83,888	54,721	54,427	56,427	55,620
188	Bonus Payments	-	1,520	-	1,520	-
189	Other Salaries-Sick	38,133	-	-	-	-
201	Social Security	13,947	10,814	10,764	11,133	11,075
204	State Retirement	18,166	13,108	16,478	16,754	16,600
206	Life Insurance	83	72	72	72	72
207	Medical Insurance	17,576	16,766	18,750	18,750	18,000
208	Dental Insurance	1,074	923	1,100	1,100	1,000
210	Unemployment Compensation	62	40	300	300	300
211	Local Retirement	3,772	3,884	4,000	4,000	4,000
212	Employer Medicare Liability	3,262	2,541	2,518	2,607	2,590
299	Other Fringe Benefits	695	500	500	500	500
307	Communication	14,289	10,582	12,000	12,000	12,500
320	Dues and Membership	6,528	480	5,000	5,000	5,000
336	Maintenance/Repairs to Equipment	221,471	64,158	-	-	-
348	Postal Charges	4,096	3,565	4,000	4,000	5,000
349	Printing, Stationery and Forms	10,981	-	-	-	-
355	Travel	-	10,258	12,000	12,000	12,000
399	Other Contracted Services	-	-	-	-	-
435	Office Supplies	908	233	2,000	2,000	2,000
524	In-service Staff Development	-	-	-	-	-
599	Other Charges	2,387	801	3,000	3,000	3,000
701	Administration Equipment	-	-	-	-	-
	Total Office of the Superintendent	569,775	317,318	266,079	273,533	\$ 272,257
72410	<u>Office of the Principal</u>					
104	Principals	\$ 222,645	\$ 225,492	\$ 226,051	\$ 212,681	\$ 225,100
104	Principals-TAP Performance	-	-	-	-	-
116	Teachers-TAP	-	-	-	-	-
117	Career Ladder Program	4,333	4,025	5,000	5,000	2,000
127	Extended Career Ladder	-	-	-	-	-
139	Assistant Principal	195,407	171,789	158,097	183,097	191,610
161	Secretaries	111,365	133,577	105,085	105,885	107,765
188	Bonus Payments	-	6,875	-	6,876	-

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189	Other Salaries-Sick	-	-	-	9,500	-
201	Social Security	31,742	31,836	30,643	31,201	32,520
201	Social Security-TAP	-	46,199	-	-	-
204	State Retirement	46,036	-	48,800	49,628	50,465
206	Life Insurance	324	317	300	300	300
207	Medical Insurance	76,613	79,124	81,200	89,200	96,150
208	Dental Insurance	4,153	4,029	4,225	4,225	4,395
210	Unemployment Compensation	185	219	800	800	600
211	Local Retirement	5,243	5,422	5,800	5,800	7,310
212	Employer Medicare Liability	7,424	7,446	7,170	7,301	7,605
299	Other Fringe Benefits	3,000	2,991	3,600	3,600	3,600
307	Communication	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	-	-	-	-	-
355	Travel	1,406	1,174	2,500	2,500	2,500
399	Other Contracted Services	-	425	500	500	500
435	Office Supplies	1,392	11,719	1,200	1,200	1,500
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	1,139	564	1,200	1,200	1,200
599	Other Charges	-	-	-	-	-
701	Administration Equipment	-	-	-	-	-
	Total Office of the Principal	\$ 712,407	\$ 733,223	\$ 682,171	\$ 720,494	\$ 735,120
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 65,655	\$ 66,312	\$ 66,312	\$ 66,312	\$ 67,640
122	Purchasing Personnel	-	-	-	-	-
188	Bonus Payments	-	3,030	-	2,273	-
189	Other Salaries	112,674	123,528	123,728	124,455	151,115
201	Social Security	10,403	11,309	11,790	11,976	13,565
204	State Retirement	9,327	10,104	13,310	13,520	15,315
206	Life Insurance	108	119	125	125	125
207	Medical Insurance	28,658	31,266	34,186	34,186	32,000
208	Dental Insurance	1,384	1,523	1,750	1,750	1,500
210	Unemployment Compensation	63	69	300	300	300
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	2,433	2,645	2,760	2,804	2,710
299	Other Fringe Benefits	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	3,675	994	3,300	3,300	3,300
399	Other Contracted Services	20,308	25,137	30,000	30,000	35,000
411	Data Processing Supplies	-	-	-	-	-
499	Other Materials & Supplies	20,903	2,933	3,000	3,000	3,000
524	In-service/Staff Development	5,893	2,872	5,000	5,000	5,000

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599	Other Charges	-	-	-	-	-
701	Administration Equipment	-	271	1,500	1,500	2,000
	Total Fiscal Services	\$ 281,484	\$ 282,112	\$ 297,061	\$ 300,501	\$ 332,570
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 225,298	\$ 227,808	\$ 269,258	\$ 259,487	\$ 271,790
188	Bonus Payments	-	7,481	-	6,771	-
189	Other Salaries-Sick	-	-	-	9,000	-
201	Social Security	13,663	14,210	16,694	17,252	16,855
204	State Retirement	9,719	11,977	18,849	19,479	19,030
206	Life Insurance	213	273	300	300	300
207	Medical Insurance	48,609	59,765	65,742	68,742	73,900
208	Dental Insurance	2,730	2,499	4,000	4,000	3,860
210	Unemployment Compensation	223	217	1,000	1,000	500
211	Local Retirement	501	-	-	-	-
212	Employer Medicare	3,195	3,323	3,910	4,041	3,950
329	Laundry Service/Uniforms	9,311	8,477	11,000	11,000	17,000
336	Maintenance/repair of Equipment	-	-	320	320	320
359	Disposal Fee	27,166	26,994	30,000	30,000	40,000
410	Custodial Supplies	38,362	30,580	35,000	35,000	40,000
415	Electricity	323,385	307,743	350,000	350,000	350,000
434	Natural Gas	16,200	14,393	20,000	20,000	20,000
451	Uniforms	238	990	2,000	2,000	2,000
454	Water/Sewer	30,045	29,243	35,000	35,000	35,000
499	Other Supplies and Materials	-	-	550	550	550
501	Boiler Insurance	150	-	2,000	2,000	2,000
502	Building and Contents Insurance	42,000	42,000	42,000	42,000	42,000
599	Other Charges	22,170	10,962	20,000	20,000	20,000
720	Plant Operation Equipment	17,503	3,237	6,000	6,000	6,000
	Total Operation of Plant	\$ 830,681	\$ 802,172	\$ 933,623	\$ 943,942	\$ 965,055
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 191,733	\$ 198,722	\$ 214,817	\$ 211,787	\$ 221,165
188	Bonus Payments	-	3,030	-	3,030	-
189	Other Salaries-Sick	-	-	-	4,000	-
201	Social Security	11,067	11,680	13,320	13,568	13,715
204	State Retirement	10,028	10,552	15,040	15,451	15,485
206	Life Insurance	135	141	150	150	150
207	Medical Insurance	37,284	39,251	43,220	43,220	41,600
208	Dental Insurance	1,730	1,810	2,100	2,100	1,950
210	Unemployment Compensation	110	82	500	500	300
212	Employer Medicare Liability	2,588	2,732	3,115	3,173	3,210
307	Communication	1,372	615	1,500	1,500	2,000
335	Maintenance & Repairs-Non-Recurring	-	117,855	-	-	-
335	Maintenance & Repairs/Buildings	211,320	-	95,000	95,000	95,000
335	Maintenance & Repairs/Buildings HVAC	-	-	50,000	50,000	50,000
336	Maintenance & Repairs/ Equipment	17,031	5,585	15,000	15,000	15,000

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
338	Maintenance & Repairs/Vehicles	3,643	2,510	4,000	4,000	4,000
355	Travel	296	154	1,000	1,000	1,000
399	Other Contracted Services	13,675	21,276	16,000	16,000	17,000
425	Gasoline	2,051	1,936	3,000	3,000	3,000
426	Construction Materials	-	1,513	6,000	6,000	6,000
451	Uniforms	1,156	1,906	1,200	1,200	1,200
499	Other Supplies and Materials	3,618	1,054	6,000	6,000	7,000
511	Vehicle Insurance	-	1,526	2,750	2,750	2,750
524	In-service Staff Development	856	-	300	300	300
599	Other Charges	195	38	1,000	1,000	1,000
717	Maintenance Equipment	3,000	8,500	5,000	5,000	5,000
	Total Maintenance of Plant	\$ 512,888	\$ 432,468	\$ 500,012	\$ 504,729	\$ 507,825
72710	<u>Transportation</u>					
105	Supervisor	\$ 5,000	\$ 5,050	\$ 5,050	\$ 5,050	\$ 5,151
146	Bus Drivers	4,889	2,037	7,100	7,100	7,100
201	Social Security	550	405	754	754	800
204	State Retirement	491	371	860	860	860
206	Life Insurance	-	3	3	3	30
207	Health Insurance	-	997	1,200	1,200	1,200
208	Dental Insurance	-	36	45	45	45
210	Unemployment Compensation	4	2	40	40	40
212	Employer Medicare Liability	136	95	177	177	178
338	Maintenance/repair of Vehicles	13,962	7,374	13,000	13,000	13,000
399	Other Contracted Services	-	-	-	-	-
412	Diesel Fuel	11,651	7,972	10,000	10,000	10,000
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	10,000	10,000	10,000	10,000	10,000
599	Other Charges	168	1,015	1,200	1,200	1,200
	Total Transportation	\$ 46,851	\$ 35,357	\$ 49,429	\$ 49,429	\$ 49,604
	Total Support Services Expenditures	\$ 5,073,985	\$ 4,939,640	\$ 5,133,980	\$ 5,227,910	\$ 5,315,251
73300	<u>Community Services</u>					
105	Supervisor/Director/LeapsM	\$ 17,859	\$ 53,775	-	\$ 72,510	\$ 72,510
105	Supervisor/ESP	-	-	10,000	10,000	-
116	Teachers	55,881	-	67,700	183,600	183,600
162	Clerical Personnel	-	-	-	31,500	31,500
163	Aides	21,013	12,953	9,900	319,976	319,976
169	Part-time Personnel-LeapsM	-	81,916	-	-	-
169	ESP Temp/Part Time Personnel	79,699	-	-	-	-
169	ESP Temp/Part Time Personnel	-	-	94,940	92,097	23,000
188	Bonus Payments-ESP	-	-	-	2,843	-
189	Other Salaries	27,338	28,528	-	-	-
189	ESP Other Salaries & Wages	-	-	-	3,600	-
189	FRC Other Salaries & Wages	-	-	28,528	28,935	28,935

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
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Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
189	LEAPS-LEAPW	-	-	-	17,300	-
201	ESP Social Security	12,311	10,344	6,700	6,987	1,430
201	FRC Social Security	-	-	1,387	1,280	1,280
201	LEAPSM Social Security	-	-	4,838	37,670	37,670
201	LEAPSW Social Security	-	-	-	1,011	-
204	Retirement/LEAPSM	9,086	6,534	7,730	27,171	27,171
204	Retirement/LEAPSW	-	-	-	70	-
204	Retirement/FRC	-	-	1,493	1,326	1,326
206	ESP Life Insurance	36	37	-	-	-
206	FRC Life Insurance	-	-	40	37	37
207	Medical Insurance	8,996	10,602	-	-	-
207	FRC Medical Insurance	-	-	11,605	9,420	9,420
208	ESP Dental Insurance	461	470	-	-	-
208	FRC Dental Insurance	-	-	470	465	465
210	ESP Unemployment Compensation	265	234	500	500	235
210	FRC Unemployment Compensation	-	-	46	58	58
210	LEAPSM Unemployment Compensation	-	-	935	3,039	3,039
211	Local Retirement	91	56	-	-	-
211	LEAPS Local Retirement	-	-	329	-	-
212	ESP Employer Medicare Liability	2,879	2,419	1,551	1,551	335
212	FRC Employer Medicare Liability	-	-	325	300	300
212	LEAPSM Employer Medicare Liability	-	-	1,130	8,810	8,810
212	Medicare/Bonus	-	-	-	305	-
217	Re-Hybrid Stabilization	-	315	-	800	800
299	Fringe Benefits	-	-	-	-	-
307	ESP Communications	-	-	-	-	-
336	ESP Maintenance of Equipment	-	-	-	-	-
355	ESP Travel	623	741	250	250	-
355	FRC Travel	-	-	193	-	-
399	ESP Other Contracted Services	-	-	-	-	-
422	Food Supplies	992	530	-	2,024	2,024
422	ESP Food Supplies	-	-	1,000	1,000	-
429	Instructional Supplies/LEAPSM	2,476	727	10,315	31,624	31,624
499	ESP Other Supplies/Materials	-	-	2,000	2,000	-
499	FRC Other Supplies/Materials	-	-	16,486	18,402	17,402
499	FRC2 Other Supplies/Materials	-	-	4,500	4,165	4,500
499	CFG Other Supplies/Materials	-	21,485	-	5,000	-
499	We Care Other Supplies/Materials	-	-	5,000	5,000	5,000
499	CFMT Other Supplies/Materials	-	-	-	9,492	-
499	LEAPS Other Supplies/Materials	43,352	-	1,000	7,000	7,000
524	ESP In-service	667	246	-	-	-
524	FRC1 Inservice	-	-	150	-	-
524	LEAPSM Inservice	-	-	6,000	-	-
599	Other Charges	3,641	1,777	-	25,245	25,245
599	ESP Other Charges	-	-	500	500	-
790	ESP Other Equipment	-	-	-	-	-
Total Community Services		\$ 287,666	\$ 233,689	\$ 297,541	\$ 974,863	\$ 844,692

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
73400	<u>Early Childhood Education</u>					
116	Teachers	\$ 154,968	\$ 141,670	\$ 140,417	\$ 138,881	\$ 145,050
163	Ed. Assistants	54,765	56,340	57,319	57,319	59,610
188	Bonus Payments	-	-	-	4,560	-
189	Other Supplies	-	-	-	6,000	-
201	Soc. Security	11,891	11,589	12,260	12,072	12,690
204	State Retirement	19,074	14,181	18,939	15,619	19,115
206	Life Insurance	216	213	216	216	216
207	Medical Ins.	43,964	38,632	42,495	46,343	47,600
208	Dental Ins	2,768	2,538	2,792	2,730	2,950
210	Unemp. Comp	126	146	200	170	200
211	Local Retirement	-	-	-	-	-
212	Employer Medicare	2,781	2,710	2,867	2,828	2,970
217	Ret-Hybrid Stabilization	-	974	-	2,006	-
299	Other Fringe Benefits	1,500	1,200	1,500	1,500	1,500
355	Travel	-	-	-	-	-
429	Instructional Supplies	-	-	3,000	3,000	3,000
524	Inservice	-	-	-	300	-
599	Other Charges	-	-	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-
	Total Early Childhood Education	<u>\$ 292,053</u>	<u>\$ 270,193</u>	<u>\$ 282,005</u>	<u>\$ 293,544</u>	<u>\$ 294,901</u>
76100	<u>Regular Capital Outlay</u>					
304	Architects	\$ 50,000	\$ 105,400	\$ -	\$ 38,000	\$ -
308	Consultants	-	-	-	-	-
706	Building Construction	-	915,000	500,000	-	-
707	Building Improvements	26,502	-	500,000	3,138,902	-
	Total Regular Capital Outlay	<u>\$ 76,502</u>	<u>\$ 1,020,400</u>	<u>\$ 1,000,000</u>	<u>\$ 3,176,902</u>	<u>\$ -</u>
82130	<u>Debt Payments</u>					
602	Principal on Loan	\$ -	\$ -	\$ -	\$ 31,616	\$ 31,616
82230						
604	Interest on Loan	\$ -	\$ -	\$ -	\$ 1,984	\$ 1,984
	Total Debt Payments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,600</u>	<u>\$ 33,600</u>
99100	<u>Regular Indirect Cost</u>					
504	Indirect Cost	\$ -	\$ -	\$ -	\$ 7,586	\$ 7,586
	Total Regular Indirect Cost	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,586</u>	<u>\$ 7,586</u>
	Total Expenditures	<u>\$ 14,237,358</u>	<u>\$ 15,135,164</u>	<u>\$ 15,941,956</u>	<u>\$ 19,052,748</u>	<u>\$ 15,848,664</u>
	Total Expenditures and Other Uses	<u>\$ 14,237,358</u>	<u>\$ 15,135,164</u>	<u>\$ 15,941,956</u>	<u>\$ 19,052,748</u>	<u>\$ 15,848,664</u>

City of Manchester, Tennessee
Annual Budget
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City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2021 to June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (14,941)	\$ 130,586	\$ -	\$ -	(596,337)
	Estimated Beginning Fund Equity July 1	6,353,728	6,338,787	6,469,373	6,469,373	6,469,373
	Prior Period Adjustment					
	Audit Adjustment (To Federal)	-	-			
	Audit Adjustment (Lease Pmts)	-	-			
	Audit Adjustment (PO's)	-	-			
*	Estimated Ending Fund Equity June 30	<u>\$ 6,338,787</u>	<u>\$ 6,469,373</u>	<u>\$ 6,469,373</u>	<u>\$ 6,469,373</u>	<u>\$ 5,873,036</u>

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

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019 Audited	2019-2020 Audited	2020-2021 Original Budget	2020-2021 Estimated Budget	2021-2022 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Charges for Current Services</u>						
43521	Lunch Payments - Children	\$ 111,648	\$ 90,583	\$ 120,000	\$ 120,000	\$ 120,000
43522	Lunch Payments - Adults	16,571	12,300	16,600	16,600	16,600
43523	Income from Breakfast	17,630	13,307	17,680	17,680	17,680
43524	Special Milk Sales	-	-	-	-	-
43525	Ala Carte Sales	53,741	43,155	54,000	54,000	54,000
43990	Other Charges	-	-	-	-	-
	Total Charges for Current Services	<u>\$ 199,590</u>	<u>\$ 159,345</u>	<u>\$ 208,280</u>	<u>\$ 208,280</u>	<u>\$ 208,280</u>
<u>Other Local Revenues</u>						
44110	Interest Earned	\$ 1,657	\$ 2,084	\$ 500	\$ 500	\$ 500
44170	Misc. Refunds	6,339	3,855	800	800	800
44570	Contributions and Gifts	-	143	-	-	-
	Total Other Local Revenues	<u>\$ 7,996</u>	<u>\$ 5,939</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>
<u>State of Tennessee</u>						
46520	School Food - State Matching	\$ 7,650	\$ 7,901	\$ 7,147	\$ 8,270	\$ 8,270
	Total State of Tennessee	<u>\$ 7,650</u>	<u>\$ 7,901</u>	<u>\$ 7,147</u>	<u>\$ 8,270</u>	<u>\$ 8,270</u>
<u>Federal Government</u>						
47111	Lunch - USDA	\$ 458,724	\$ 458,289	\$ 507,488	\$ 507,488	\$ 507,488
47112	USDA Commodities	-	-	-	68,868	197,488
47113	Breakfast - USDA	149,328	174,994	197,488	197,488	40,000
47114	USDA Fruit & Vegetable Grant	18,662	21,106	19,000	116,000	68,868
47115	Food Svc. Commodities	56,925	55,503	65,146	65,146	-
47590	Other Federal thru State	-	-	-	-	-
	Total Federal Government	<u>\$ 683,639</u>	<u>\$ 709,892</u>	<u>\$ 789,122</u>	<u>\$ 954,990</u>	<u>\$ 813,844</u>
<u>Other Sources</u>						
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ 200,000	\$ -
	Total Other Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ -</u>
	Total Revenues and Other Sources	<u>\$ 898,875</u>	<u>\$ 883,077</u>	<u>\$ 1,005,849</u>	<u>\$ 1,372,840</u>	<u>\$ 1,031,694</u>
39000	Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Available Funds	<u>\$ 898,875</u>	<u>\$ 883,077</u>	<u>\$ 1,005,849</u>	<u>\$ 1,372,840</u>	<u>\$ 1,031,694</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2022

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2021 To June 30, 2022

Account Number	Account Description	2018-2019	2019-2020	2020-2021	2020-2021	2021-2022
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Expenditures</u>						
73100	<u>Food Service</u>					
105	Supervisor	\$ -	\$ 31,460	\$ 79,923	\$ 79,923	\$ 80,223
162	Clerical Personnel	-	-	-	-	-
165	Cafeteria Personnel	223,556	235,802	215,111	259,636	233,448
189	Other Salaries and Wages	-	-	9,700	9,700	-
201	Social Security	13,550	-	18,815	20,580	20,050
204	State Retirement	5,059	16,245	14,039	16,759	20,000
206	Life Insurance	197	264	232	257	250
207	Medical Insurance	73,605	62,450	69,526	69,526	65,000
208	Dental Insurance	3,038	3,230	3,553	3,553	3,553
210	Unemployment Compensation	341	-	500	510	500
211	Local Retirement	4,371	314	4,443	5,680	5,680
212	Employer Medicare	3,169	4,513	4,261	4,840	4,690
299	Other Fringe Benefits	-	3,799	-	500	500
307	Communication	-	-	-	-	-
308	Consultants	-	-	-	-	-
320	Dues/Memberships	273	378	600	600	600
336	Maintenance/Repair of Equip.	24,410	4,744	10,000	40,000	10,000
354	Transportation - Other than Students	-	-	-	-	-
355	Travel	2,995	2,794	5,500	5,000	3,000
399	Contracted Services	19,533	9,728	30,000	85,088	30,000
421	Food Preparation Supplies	-	1,270	5,000	15,000	5,000
422	Food Supplies	350,835	397,121	420,000	551,497	420,832
435	Office Supplies	732	1,190	1,500	1,500	1,500
451	Uniforms	546	592	4,000	4,000	4,000
469	Commodities	56,925	55,503	65,146	68,868	68,868
499	Other Supplies/Materials	4,316	4,770	10,000	38,250	10,000
524	In-service/Staff Development	873	406	4,000	4,000	4,000
599	Other Charges	580	5,763	10,000	30,000	10,000
710	Food Service Equipment	11,867	4,646	20,000	57,573	30,000
	Total Food Service	<u>\$ 800,771</u>	<u>\$ 815,522</u>	<u>\$ 1,005,849</u>	<u>\$ 1,372,840</u>	<u>\$ 1,031,694</u>
	Total Expenditures	<u>\$ 800,771</u>	<u>\$ 815,522</u>	<u>\$ 1,005,849</u>	<u>\$ 1,372,840</u>	<u>\$ 1,031,694</u>
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 98,104	\$ 67,555	\$ -	\$ -	\$ -
	Estimated Beginning Fund Equity July 1	582,444	680,548	748,103	748,103	748,103
	Estimated Ending Fund Equity June 30	<u>\$ 680,548</u>	<u>\$ 748,103</u>	<u>\$ 748,103</u>	<u>\$ 748,103</u>	<u>\$ 748,103</u>

Restricted for Operation of Non-Inst Ser