

**CITY OF MANCHESTER
BOARD OF MAYOR AND ALDERMAN
SPECIAL CALL BOARD MEETING AGENDA
City Hall Board Room
May 10th, 2023, @ 5:30 P.M.**

Pursuant to a call by Mayor Marilyn Howard, there will be a Special Called Board of Mayor and Alderman Board Meeting on Wednesday, May 10th, 2023, at 5:30 p.m. for the following:

Call to Order:

Resolution:

- a. A resolution authorizing contracting with the State of Tennessee for reimbursement of the cost of maintenance of State Routes which pass over City Streets for the Fiscal Year 2023 – 2024 in an amount not to exceed Ninety-Two Thousand Six Hundred Sixty-Five and 24/100 Dollars (\$92,665.24); sponsored by Vice Mayor Messick.

Ordinance:

- a. 1st reading of an ordinance amending the Budget Ordinance for Fiscal Year 2022-23, Ordinance No. 1654; (3rd amendment) sponsored by Alderman Hobbs.
- b. 1st reading of an ordinance of the City of Manchester, Tennessee, adopting a budget for the fiscal year July 1, 2023 through June 30, 2024; sponsored by Alderman Hobbs.

Adjournment:

RESOLUTION NO. .

A RESOLUTION AUTHORIZING CONTRACTING WITH THE STATE OF TENNESSEE FOR REIMBURSEMENT OF THE COST OF MAINTENANCE OF STATE ROUTES WHICH PASS OVER CITY STREETS FOR THE FISCAL YEAR 2023 – 2024 IN AN AMOUNT NOT TO EXCEED NINETY-TWO THOUSAND SIX HUNDRED SIXTY FIVE AND 24/100 DOLLARS (\$92,665.24)

WHEREAS the State of Tennessee is required by T.C.A. 54-5-201 to construct, reconstruct and improve streets and maintain streets in municipalities such as the City of Manchester over which traffic on State highways is routed; and

WHEREAS the City of Manchester, Tennessee is organized for the care of its own streets and, therefore, T.C.A. 54-5-203 directs that the State of Tennessee shall reimburse the City of Manchester for all expenditures to maintain said streets over which State highways are routed subject to approval of the Tennessee Department of Transportation; and

WHEREAS the State of Tennessee has proposed a contract for its reimbursement to the City of Manchester, Tennessee, at unit prices, in an amount not to exceed Ninety-Two Thousand Six Hundred Sixty Five And 24/100 Dollars (\$92,665.24) of the cost of maintaining the portion of City streets over which State highways are routed, a copy of which is attached as Exhibit “A” hereto; and

WHEREAS Code Section 5-703 (4) of the City of Manchester requires any obligation of the City on any contract in excess of \$35,000 be approved by resolution; and

WHEREAS the City of Manchester, Tennessee believes it to be in its best interest to enter into said contract.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF MANCHESTER, TENNESSEE that the City of Manchester

enter into a contract with the State of Tennessee, in an amount not to exceed Ninety-Two Thousand Six Hundred Sixty Five And 24/100 Dollars (\$92,665.24) for reimbursement of the cost of maintaining those portions of State highways which are routed over City streets, a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference.

BE IT FURTHER RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF MANCHESTER, TENNESSEE that the Mayor and Finance Director are authorized to execute the contract and all necessary documents.

Resolved this _____ day of May 2023.

Marilyn Howard, Mayor

Lisa Myers, Finance Director

**CONTRACT
BETWEEN THE STATE OF TENNESSEE,
DEPARTMENT OF TRANSPORTATION
AND
City of Manchester**

This Contract, by and between the State of Tennessee, Department of Transportation, hereinafter referred to as the 'State" and The City of Manchester, hereinafter referred to as the "Contractor," is for the provision of the routine maintenance of state routes, as further defined in the "SCOPE OF SERVICES."

Contractor Edison Registration ID # 0000001572
Contract #: CMA 2445

A. SCOPE OF SERVICES:

- A.1. The Contractor shall provide all service and deliverables as required, described, and detailed herein and shall meet all service and delivery timelines as specified by this Contract.
- A.2. Tenn. Code Ann. § 54-5-201 provides that the State is authorized to enter into contracts with municipalities regarding the improvement and maintenance of streets over which traffic on state highways is routed.
- A.3. Tenn. Code Ann. § 54-5-202 provides that streets constructed, reconstructed, improved and maintained by the State shall be of a width and type that the State deems proper, but the width so constructed, reconstructed, improved and maintained shall not be less than eighteen feet (18'); and, in the case of resurfacing and maintenance, from curb to curb where curbs exist, or the full width of the roadway where no curbs exist.
- A.4. Tenn. Code Ann. § 54-5-203 provides that the State is authorized to enter into contracts with municipalities that are organized to care for streets to reimburse, subject to the approval of the State, for improvements and maintenance.
- A.5. Tenn. Code Ann. § 54-16-106 provides that the highway authorities of the state, counties, cities, and town are authorized to enter into agreements with each other respecting the improvement and maintenance of controlled-access facilities, defined by Tenn. Code Ann. § 54-16-101 as a highway or street specially designed for through traffic, and over, from or to which owners or occupants of abutting land or other persons have no right or easement of access from abutting properties.
- A.6. Tenn. Code Ann. § 54-5-139 provides that the State may enter into a contract with a qualified county to perform maintenance activities upon the rights-of-way of state highways located outside of municipalities and metropolitan governments; and, that the reimbursement shall be on an actual cost basis.
- A.7. The State is hereby contracting with the Contractor for the improvements and maintenance specified in Attachment "Exhibit A" titled "Guidelines Covering Maintenance of State Highways through Municipalities," attached and incorporated hereto as part of this Contract.

B. TERM OF CONTRACT:

This Contract shall be effective on July 1, 2023 ("Effective Date"), and extend for a period of twelve (12) months after the Effective Date ("Term"). The State shall have no obligation for goods or services provided by the Contractor prior to the Effective Date.

C. PAYMENT TERMS AND CONDITIONS:

C.1. Maximum Liability. In no event shall the maximum liability of the State under this Contract exceed Ninety Two Thousand Six Hundred Sixty Five Dollars and Twenty four cents(\$92,665.24). The payment rates in section C.3 shall constitute the entire compensation due the Contractor for all service and Contractor obligations hereunder regardless of the difficulty, materials or equipment required. The payment rates include, but are not limited to, all applicable taxes, fees, overheads, and all other direct and indirect costs incurred or to be incurred by the Contractor.

The Contractor is not entitled to be paid the maximum liability for any period under the Contract or any extensions of the Contract for work not requested by the State. The maximum liability represents available funds for payment to the Contractor and does not guarantee payment of any such funds to the Contractor under this Contract unless the State requests work and the Contractor performs said work. In which case, the Contractor shall be paid in accordance with the payment rates detailed in section C.3. The State is under no obligation to request work from the Contractor in any specific dollar amounts or to request any work at all from the Contractor during any period of this Contract.

C.2. Compensation Firm. The payment rates and the maximum liability of the State under this Contract are firm for the duration of the Contract and are not subject to escalation for any reason unless amended.

C.3. Payment Methodology. The Contractor shall be compensated based on the payment rates herein for units of service authorized by the State in a total amount not to exceed the Contract Maximum Liability established in section C.1.

- a. The Contractor's compensation shall be contingent upon the satisfactory completion of units, milestones, or increments of service defined in section A.
- b. The Contractor shall be compensated for said units, milestones, or increments of service based upon the following payment rates:

Service Description	Amount (per compensable increment)
"Exhibit A" titled "Guidelines Covering Maintenance of State Highways through Municipalities"	See Exhibit A
If included herein "Exhibit B" containing the maximum allowable labor and equipment rates.	See Exhibit B

C.4. Travel Compensation. The Contractor shall not be compensated or reimbursed for travel, meals, or lodging.

C.5. Invoice Requirements. The Contractor shall invoice the State only for completed increments of service and for the amount stipulated in section C.3, above, and present said invoices no more often than monthly, with all necessary supporting documentation, to:

Tennessee Department of Transportation
1208 East Carroll Street
Tullahoma, TN 37388

- a. Each invoice shall clearly and accurately detail all of the following required information (calculations must be extended and totaled correctly).
 - (1) Invoice Number (assigned by the Contractor)
 - (2) Invoice Date
 - (3) Contract Number (assigned by the State)

- (4) Customer Account Name: Tennessee Department of Transportation
- (5) Customer Account Number (assigned by the Contractor to the above-referenced Customer)
- (6) Contractor Name
- (7) Contractor Tennessee Edison Registration ID Number Referenced in Preamble of this Contract
- (8) Contractor Contact for Invoice Questions (name, phone, and/or fax)
- (9) Contractor Remittance Address
- (10) Description of Delivered Service
- (11) Complete Itemization of Charges, which shall detail the following:
 - i. Service or Milestone Description (including name & title as applicable) of each service invoiced
 - ii. Number of Completed Units, Increments, Hours, or Days as applicable, of each service invoiced
 - iii. Applicable Payment Rate (as stipulated in Section C.3.) of each service invoiced
 - iv. Amount Due by Service
 - v. Total Amount Due for the invoice period

b. The Contractor understands and agrees that an invoice under this Contract shall:

- (1) include only charges for service described in Contract Section A and in accordance with payment terms and conditions set forth in Contract Section C;
- (2) only be submitted for completed service and shall not include any charge for future work;
- (3) not include sales tax or shipping charges; and
- (4) initiate the timeframe for payment (and any discounts) only when the State is in receipt of the invoice, and the invoice meets the minimum requirements of this section C.5.

C.6. Payment of Invoice. A payment by the State shall not prejudice the State's right to object to or question any payment, invoice, or matter in relation thereto. A payment by the State shall not be construed as acceptance of any part of the work or service provided or as approval of any amount invoiced.

C.7. Invoice Reductions. The Contractor's invoice shall be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by the State, on the basis of audits conducted in accordance with the terms of this Contract, not to constitute proper remuneration for compensable services.

C.8. Deductions. The State reserves the right to deduct from amounts, which are or shall become due and payable to the Contractor under this or any contract between the Contractor and the State of Tennessee any amounts, which are or shall become due and payable to the State of Tennessee by the Contractor.

C.9. Prerequisite Documentation. The Contractor shall not invoice the State under this Contract until the State has received the following documentation properly completed.

- a. The Contractor shall complete, sign, and present to the State the "Authorization Agreement for Automatic Deposit Form" provided by the State. By doing so, the Contractor acknowledges and agrees that, once this form is received by the State, payments to the Contractor, under this or any other contract the Contractor has with the State of Tennessee, may be made by ACH; and
- b. The Contractor shall complete, sign, and return to the State the State-provided W-9 form. The taxpayer identification number on the W-9 form must be the same as the Contractor's Federal Employer Identification Number or Social Security Number referenced in the Contractor's Edison registration information.

D. STANDARD TERMS AND CONDITIONS:

- D.1. Required Approvals. The State is not bound by this Contract until it is signed by the contract parties and approved by appropriate officials in accordance with applicable Tennessee laws and regulations (depending upon the specifics of this contract, said officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.2. Modification and Amendment. This Contract may be modified only by a written amendment signed by all parties hereto and approved by both the officials who approved the base contract and, depending upon the specifics of the contract as amended, any additional officials required by Tennessee laws and regulations (said officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.3. Termination for Convenience. The State may terminate this Contract without cause for any reason. Said termination shall not be deemed a breach of contract by the State. The State shall give the Contractor at least thirty (30) days written notice before the effective termination date. The Contractor shall be entitled to compensation for satisfactory, authorized service completed as of the termination date, but in no event shall the State be liable to the Contractor for compensation for any service which has not been rendered. Upon such termination, the Contractor shall have no right to any actual general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- D.4. Termination for Cause. If the Contractor fails to properly perform its obligations under this Contract in a timely or proper manner, or if the Contractor violates any terms of this Contract, the State shall have the right to immediately terminate the Contract and withhold payments in excess of fair compensation for completed services. Notwithstanding the above, the Contractor shall not be relieved of liability to the State for damages sustained by virtue of any breach of this Contract by the Contractor.
- D.5. Subcontracting. The Contractor shall not assign this Contract or enter into a subcontract for any of the services performed under this Contract without obtaining the prior written approval of the State. If such subcontracts are approved by the State, each shall contain, at a minimum, sections of this Contract below pertaining to "Conflicts of Interest," "Nondiscrimination," and "Records" (as identified by the section headings). Notwithstanding any use of approved subcontractors, the Contractor shall be the prime contractor and shall be responsible for all work performed.
- D.6. Conflicts of Interest. The Contractor warrants that no part of the total Contract Amount shall be paid directly or indirectly to an employee or official of the State of Tennessee as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Contractor in connection with any work contemplated or performed relative to this Contract.
- D.7. Nondiscrimination. The Contractor hereby agrees, warrants, and assures that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Contract or in the employment practices of the Contractor on the grounds of handicap or disability, age, race, color, religion, sex, national origin, or any other classification protected by Federal, Tennessee State constitutional, or statutory law. The Contractor shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.8. Records. The Contractor shall maintain documentation for all charges under this Contract. The books, records, and documents of the Contractor, insofar as they relate to work performed or money received under this Contract, shall be maintained for a period of three (3) full years from the date of the final payment and shall be subject to audit at any reasonable time and upon reasonable notice by the State, the Comptroller of the Treasury, or their duly appointed

representatives. The financial statements shall be prepared in accordance with generally accepted accounting principles.

- D.9. Prevailing Wage Rates. All contracts for construction, erection, or demolition or to install goods or materials that involve the expenditure of any funds derived from the State require compliance with the prevailing wage laws as provided in *Tennessee Code Annotated*, Section 12-4-401 *et seq.*.
- D.10. Monitoring. The Contractor's activities conducted and records maintained pursuant to this Contract shall be subject to monitoring and evaluation by the State, the Comptroller of the Treasury, or their duly appointed representatives.
- D.11. Progress Reports. The Contractor shall submit brief, periodic, progress reports to the State as requested.
- D.12. Strict Performance. Failure by any party to this Contract to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this Contract shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Contract shall be held to be waived, modified, or deleted except by a written amendment signed by the parties hereto.
- D.13. Independent Contractor. The parties hereto, in the performance of this Contract, shall not act as employees, partners, joint venturers, or associates of one another. It is expressly acknowledged by the parties hereto that such parties are independent contracting entities and that nothing in this Contract shall be construed to create a employer/employee relationship or to allow either to exercise control or direction over the manner or method by which the other transacts its business affairs or provides its usual services. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purpose whatsoever.
- The Contractor, being a Tennessee governmental entity, is governed by the provisions of the Tennessee Government Tort Liability Act, *Tennessee Code Annotated*, Sections 29-20-101 *et seq.*, for causes of action sounding in tort. Further, no contract provision requiring a Tennessee political entity to indemnify or hold harmless the State beyond the liability imposed by law is enforceable because it appropriates public money and nullifies governmental immunity without the authorization of the General Assembly.
- D.14. State Liability. The State shall have no liability except as specifically provided in this Contract.
- D.15. Force Majeure. The obligations of the parties to this Contract are subject to prevention by causes beyond the parties' control that could not be avoided by the exercise of due care including, but not limited to, natural disasters, riots, wars, epidemics, or any other similar cause.
- D.16. State and Federal Compliance. The Contractor shall comply with all applicable State and Federal laws and regulations in the performance of this Contract.
- D.17. Governing Law. This Contract shall be governed by and construed in accordance with the laws of the State of Tennessee. The Contractor agrees that it will be subject to the exclusive jurisdiction of the courts of the State of Tennessee in actions that may arise under this Contract. The Contractor acknowledges and agrees that any rights or claims against the State of Tennessee or its employees hereunder, and any remedies arising therefrom, shall be subject to and limited to those rights and remedies, if any, available under *Tennessee Code Annotated*, Sections 9-8-101 through 9-8-407.
- D.18. Completeness. This Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

- D.19. Severability. If any terms and conditions of this Contract are held to be invalid or unenforceable as a matter of law, the other terms and conditions hereof shall not be affected thereby and shall remain in full force and effect. To this end, the terms and conditions of this Contract are declared severable.
- D.20. Headings. Section headings of this Contract are for reference purposes only and shall not be construed as part of this Contract.

E. SPECIAL TERMS AND CONDITIONS:

- E.1. Conflicting Terms and Conditions. Should any of these special terms and conditions conflict with any other terms and conditions of this Contract, these special terms and conditions shall control.
- E.2. Communications and Contacts. All instructions, notices, consents, demands, or other communications required or contemplated by this Contract shall be in writing and shall be made by certified, first class mail, return receipt requested and postage prepaid, by overnight courier service with an asset tracking system, or by EMAIL or facsimile transmission with recipient confirmation. Any such communications, regardless of method of transmission, shall be addressed to the respective party at the appropriate mailing address, facsimile number, or EMAIL address as set forth below or to that of such other party or address, as may be hereafter specified by written notice.

The State:

Aaron Hawkins, Operations District Supervisor
State of Tennessee Department of Transportation
1208 East Carroll Street Tullahoma, TN 37388
aaron.hawkins@tn.gov
Telephone # 931-250-6111
FAX # 931-454-1924

The Contractor:

Bridget Anderson, Finance Director
City of Manchester
200 W. Fort St., Manchester, TN 37355
banderson@cityofmanchestertn.com
Telephone # 931-728-4652
FAX # 931-728-824

All instructions, notices, consents, demands, or other communications shall be considered effectively given upon receipt or recipient confirmation as may be required.

- E.3. Subject to Funds Availability. The Contract is subject to the appropriation and availability of State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, the State reserves the right to terminate the Contract upon written notice to the Contractor. Said termination shall not be deemed a breach of Contract by the State. Upon receipt of the written notice, the Contractor shall cease all work associated with the Contract. Should such an event occur, the Contractor shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date. Upon such termination, the Contractor shall have no right to recover from the State any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- E.4. MUTCD. In accordance with Tenn. Code Ann. 54-5-108, the Contractor shall conform to and act in accordance with the current edition of the Manual on Uniform Traffic Control Devices (MUTCD) as adopted by rules of the State. Particularly, the Contractor shall sign work-zones associated with this Contract in accordance with the aforesaid MUTCD.
- E. 5. Maintenance. Nothing contained in this Contract shall change the maintenance obligations governed by the laws of the State of Tennessee, it being the intent of this Contract not to enlarge the present maintenance obligations of the State.

IN WITNESS WHEREOF,

The City of Manchester:

CONTRACTOR SIGNATURE

DATE

PRINTED NAME AND TITLE OF CONTRACTOR SIGNATORY (above)

APPROVED AS TO FORM AND LEGALITY

CONTRACTOR ATTORNEY SIGNATURE

DATE

PRINTED NAME AND TITLE OF CONTRACTOR ATTORNEY SIGNATORY (above)

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

HOWARD H. ELEY, COMMISSIONER

DATE

APPROVED AS TO FORM AND LEGALITY

JOHN REINBOLD, GENERAL COUNSEL

DATE

GUIDELINES COVERING MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following items, where applicable are eligible for reimbursement by the State to the Contractor under the Standard Maintenance Agreement:

Activity	Maintenance Work Type	Unit Of Measure
401	Manual Spot Patching	Tons
402	Crack Repair	Pounds
404	Mechanical Continuous Patching	Tons
405	Milling	Square Yards
406	Surface Replacement	Tons
411	Concrete Pavement Repair	Cubic Yards
412	Concrete Joint Repair	Linear Feet
425	Grading Unpaved Surface (Shoulder)**	Linear Miles
427	Patching Unpaved Surface (Shoulder)**	Tons
435	Machine Mowing**	Acres
438	Debris Removal**	Man Hours
441	Litter Removal**	Roadway Miles
446	Mechanical Sweeping and Street Flushing	Miles
447	Manual Roadway Sweeping	Man Hours
460	Plowing Snow	Lane Miles
461	De-icing Salt and/or Sand for Snow & Ice Removal	Tons
463	Anti-icing (Salt Brine)	Gallons
470	Pavement Markings	Line Miles
471	Specialty Markings	Each

** Work must be inside the area eligible for reimbursements as detailed in "CITY MAINTENANCE ROADWAY TYPICAL SECTIONS".

The following items are the responsibility of the Contractor and are not eligible for reimbursement by the State:

1. Mowing right-of-way back of curbs or beyond edge of paved surface on roadway segments which are not access controlled.
2. Litter from right-of-way back of curbs or beyond edge of paved surface on roadway segments which are not access controlled.
3. Storm drainage
4. Traffic control signs and signals and any other traffic control or monitoring devices.
5. Street lighting
6. Street name signs
7. Tree removal and vegetation control on right-of-way back of curbs or beyond edge of paved surface on roadway segments which are not access controlled.
8. Sidewalks

NOTE:

1. Major resurfacing when generally required will be performed by the State as a construction project, in accordance with a program developed after consultation with the Contractor.
2. The State will furnish and maintain route markers through the Municipalities.

ROADWAY SURFACE INVENTORY FOR THE MAINTENANCE OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following Table itemizes the current roadway surface area to the nearest whole square yard which will be routinely maintained, swept, or flushed by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for street maintenance, excluding machine mowing and litter removal, not to exceed the calculated maximum reimbursement below.

Approved Maximum Reimbursement Per Square Yard:	\$ 0.17
Total Roadway Surface Area (YD^2):	502572
Calculated Maximum Reimbursement (Roadway Surface):	\$85,437.24

Roadway Surface Inventory Worksheet												
Route	Street Name	Action	Crossing Boundry Description	Rdwy. Profile Type	Access Control	Beg Log Mile	End Log Mile	Roadway Length(ft.)	Roadway Width(ft.)	Median Width(ft.)	Median Area (yd.^2)	Reimbursible Area (yd.^2)
SR-02	Murfreesboro Hwy	BEGIN	CL Sign-Manchester - Rt.	1C	No	11.681	12.56	4641.12	24		-	12,376.32
SR-02	Murfreesboro Hwy	CHANGE	300' W of Sound Wall - Rt.	1D	No	12.56	12.977	2201.76	64		-	15,656.96
SR-02	Murfreesboro Hwy	CHANGE	End of sidewalk - Rt./Henrixson	1C	No	12.977	13.29	1652.64	24		-	4,407.04
SR-02	Murfreesboro Hwy	CHANGE	Begin sidewalk @ service area	1D	No	13.29	13.51	1161.6	34		-	4,388.27
SR-02	Murfreesboro Hwy	CHANGE	W end of grass median-wood	1F	No	13.51	13.861	1853.28	54	26.00	5,353.92	5,765.76
SR-02	Hillsboro Boulevard	CHANGE	McArthur St/McMinnville Hwy.	1D	No	13.861	16.65	14725.92	84		-	137,441.92
SR-02	Hillsboro Boulevard	CHANGE	Expressway Dr.	1C	No	16.65	16.948	1573.44	60		-	10,489.60
SR-02	Hillsboro Boulevard	CHANGE	End I-24 ramp W exit	1D	No	16.948	17.45	2650.56	84		-	24,738.56
SR-02	Hillsboro Boulevard	END	Joe Hickerson Rd. Rt.	1C	No	17.45	17.579	681.12	36		-	2,724.48
SR-02	Hillsboro Boulevard	END	CL Sign-Manchester - Lt.	1C	No	17.579						
SR-53	Woodbury Hwy	BEGIN	Murfreesboro Hwy Intersection	1D	No	0	0.836	4414.08	64		-	31,389.01
SR-53	Woodbury Hwy	CHANGE	I-24	1C	No	0.836	1.001	871.2	60		-	5,808.00
SR-53	Woodbury Hwy	CHANGE	End I-24 ramp W exit	1D	No	1.001	1.324	1705.44	84		-	15,917.44
SR-53	Woodbury Hwy	END	CL sign - Manchester - Lt.	1D	No	1.324						
SR-55			CL sign - Manchester - Rt.	1G	No	8.689	11.41	14366.88	78	30.00	47,889.60	76,623.36
SR-55	New Tullahoma Hwy	BEGIN	Manchester Central High School	1D	No	11.41	13.773	12476.64	64		-	88,722.77
SR-55	McMinnville Hwy	CHANGE	Hillsboro Rd. Rt.	1D	No	13.773	14.088	1663.2	50		-	9,240.00
SR-55	McMinnville Hwy	CHANGE	End Bridge-RI/Begin School Zone	1C	No	14.088	14.473	2032.8	62		-	14,003.73
SR-55	McMinnville Hwy	CHANGE	Begin School Zone 25 mph	1F	No	14.473	14.598	660	132	60.00	4,400.00	5,280.00
SR-55	McMinnville Hwy	CHANGE	Begin grass median - I-24 Inter	1G	No	14.598	14.75	802.56	108	60.00	5,350.40	4,280.32
SR-55	McMinnville Hwy	CHANGE	I-24 Bridge	1G	No	14.75	14.823	385.44	48		-	2,055.68
SR-55	McMinnville Hwy	CHANGE	I-24 North Interchange	1G	No	14.823	15	934.56	108	60.00	6,230.40	4,984.32
SR-55	McMinnville Hwy	CHANGE	Ragsdale Rd. - Rt.	1E	No	15	15.124	654.72	134	60.00	4,364.80	5,383.25
SR-55	McMinnville Hwy	END	End of grass median - Lt.	1D	No	15.124	15.548	2238.72	84		-	20,894.72
Total Length (mi.):								14.081	Total Roadway Surface:		502,572	

INVENTORY OF ELIGIBLE MACHINE MOWING FOR THE MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following Table itemizes the eligible mowing area in acres which will be maintained by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for machine mowing, not to exceed the number of cycles and the price per acre as detailed below.

Approved Mowing Reimbursement Per Acre:	\$ 50.00
Calculated Maximum Reimbursement (Mowing):	\$4,600.00

Mowing Inventory Worksheet								
Route Number	Roadway Type	Begin Termini (LM)	End Termini(LM)	Median Area (acres)	Controlled Access Area (acres)	Segment Total Area (acres)	Number of Mowing Cycles	Contract Segment Total Area (acres)
SR-55	1G	8.689	11.41	9.895	0	9.895	6	59.37
SR-55	1F	14.473	14.598	0.909	0	0.909	6	5.454
SR-55	1G	14.598	14.75	1.105	0	1.105	6	6.63
SR-55	1G	14.823	15	1.287	0	1.287	6	7.722
SR-55	1E	15	15.124	0.902	0	0.902	6	5.412
SR-02	1F	13.51	13.861	1.106	0	1.106	6	6.636
Total Contract Area (acres):								92

INVENTORY OF ELIGIBLE LITTER REMOVAL FOR THE MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following Table itemizes the eligible length of litter removal in linear miles which will be maintained by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for litter removal, not to exceed the number of cycles and the price per linear mile as detailed below.

Approved Litter Reimbursement Per Mile:	\$ 60.00
Calculated Maximum Reimbursement (Litter):	\$ 2,628.00

Litter Inventory Worksheet										
Route Number	Roadway Type	Beginning Termini (LM)	Ending Termini (LM)	Segment Length (mi.)	Litter Pass Miles Per Segment	Segment Total Litter (mi.)	Price per Litter Mile	Number of Litter Cycles	Contract Segment Total Litter (mi.)	Contract Segment Total Litter (\$)
SR-55	1G	8.689	11.41	2.721	1	2.721	\$ 60.00	12	32.652	\$ 1,959.12
SR-55	1F	14.473	14.598	0.125	1	0.125	\$ 60.00	12	1.5	\$ 90.00
SR-55	1G	14.598	14.75	0.152	1	0.152	\$ 60.00	12	1.824	\$ 109.44
SR-55	1G	14.823	15	0.177	1	0.177	\$ 60.00	12	2.124	\$ 127.44
SR-55	1E	15	15.124	0.124	1	0.124	\$ 60.00	12	1.488	\$ 89.28
SR-02	1F	13.51	13.861	0.351	1	0.351	\$ 60.00	12	4.212	\$ 252.72
Total Contract Litter (mi.):									43.8	\$ 2,628.00

CITY MAINTENANCE ROADWAY TYPICAL SECTIONS

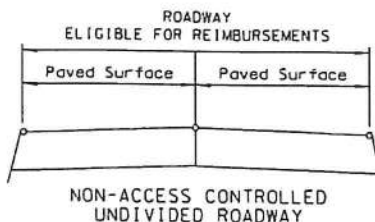


FIGURE 1A

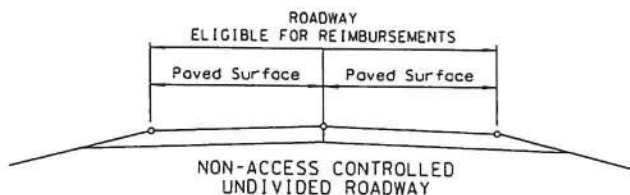


FIGURE 1B

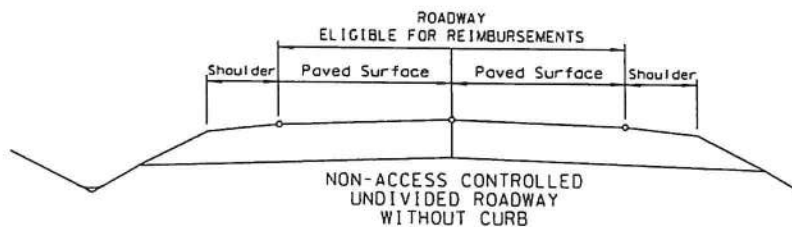


FIGURE 1C

NOTE: IN FIGURES 1A, 1B, AND 1C FOR NON-CONTROLLED ROUTES THE PAVED SURFACE WILL INCLUDE PAVED SHOULDERS.

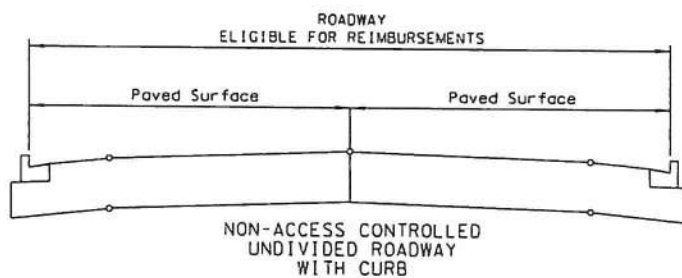


FIGURE 1D

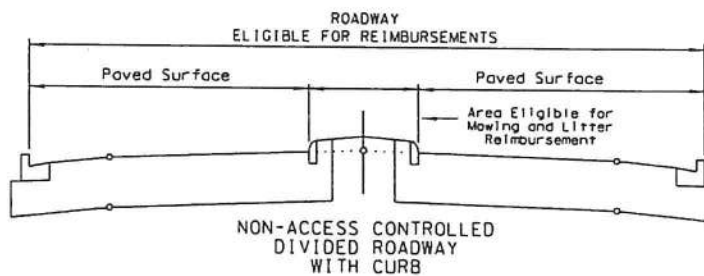
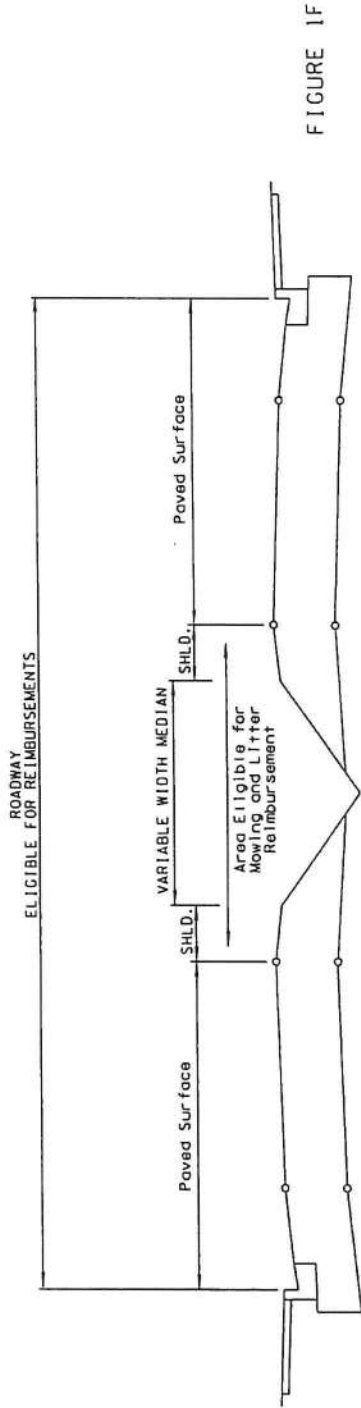
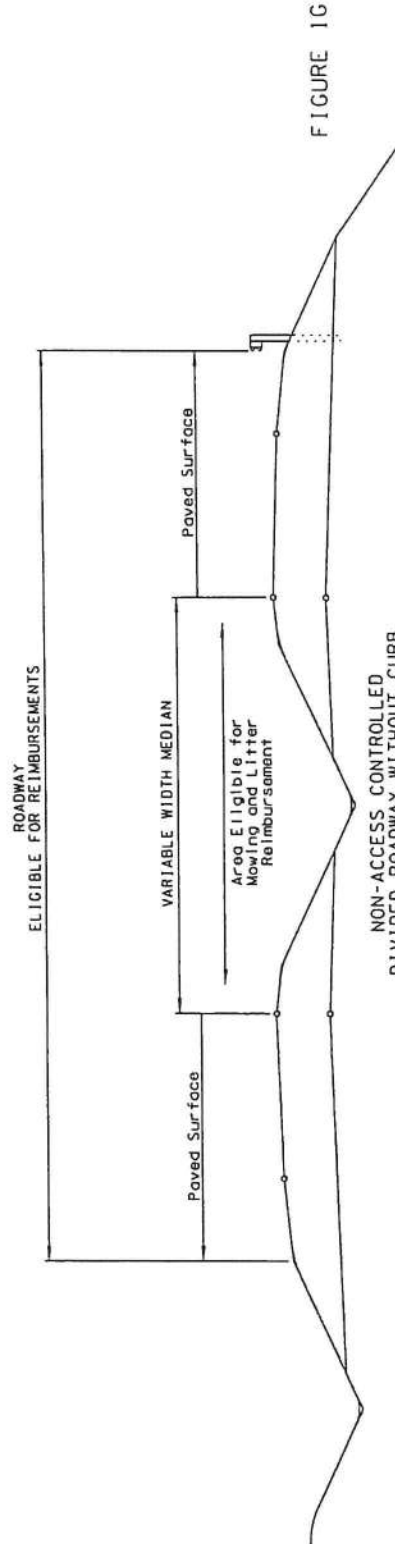


FIGURE 1E

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS



NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITH CURB



NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITHOUT CURB

NOTE:
IF FIGURES 1F AND 1G FOR NON-ACCESS CONTROLLED ROUTES
THE PAVED SURFACE WILL INCLUDE PAVED SHOULDERS.

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS

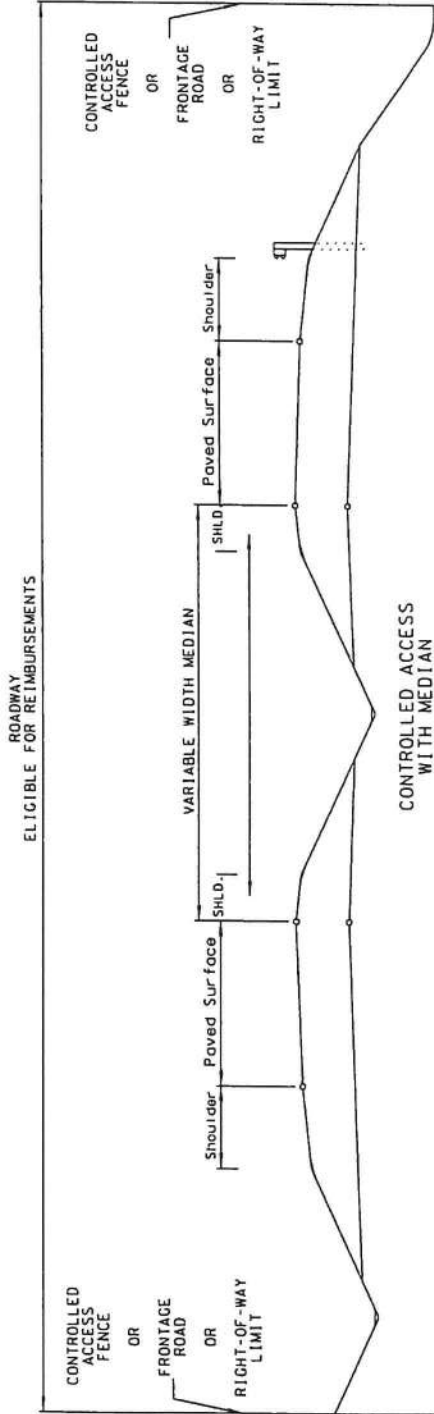


FIGURE 2A

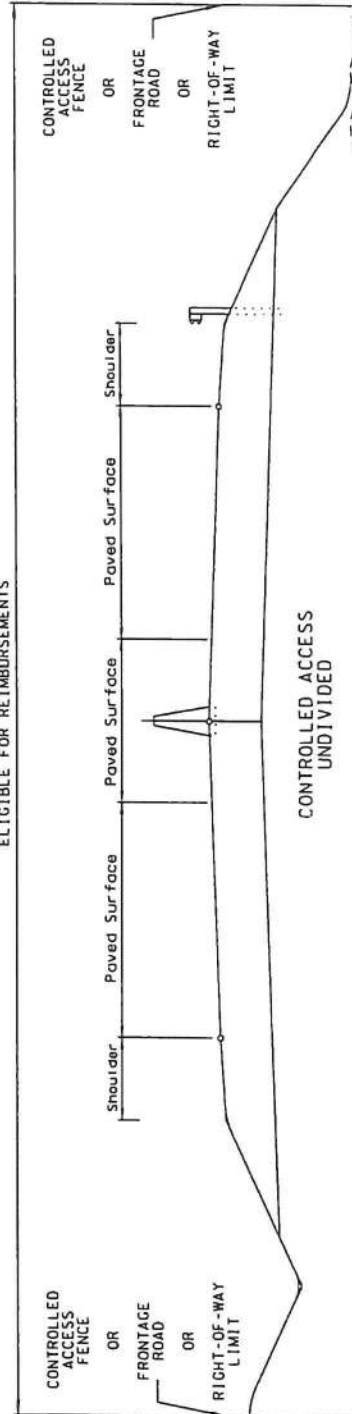


FIGURE 2B

"EXHIBIT B"
MAXIMUM ALLOWABLE EQUIPMENT RATES
2023-2024 FISCAL YEAR

ITEM NO.	DESCRIPTION OF EQUIPMENT	RATE	UNIT
1	SEDAN, POLICE OR FULL SIZE	12.00	HR
2	TRUCK, PICKUP	11.00	HR
3	TRUCK, ¾ TO 1 TON LIGHT DUTY	12.00	HR
4	TRUCK, ¾ TO 1 TON 4X4	13.00	HR
5	TRUCK, UTILITY/SERVICE BODY	14.00	HR
6	TRUCK, DUMP UP TO 15,000 GVWR	24.65	HR
7	TRUCK, DUMP OVER 15,000 UP TO 20,000 GVWR	28.12	HR
8	TRUCK, DUMP OVER 20,000 UP TO 40,000 GVWR	42.35	HR
9	TRUCK, DUMP TANDEM AXLE OVER 40,000 GVWR	68.00	HR
10	TRUCK, STAKE OR FLATBED UP TO 10,000 GVWR	17.45	HR
11	TRUCK, STAKE OR FLATBED OVER 10,000 UP TO 20,000 GVWR	26.10	HR
12	TRUCK, STAKE OR FLATBED OVER 20,000	42.00	HR
13	TRUCK, FLATBED OVER 32,500 GVWR	54.00	HR
14	TRUCK, TRACTOR SINGLE AXLE	37.00	HR
15	TRUCK, TRACTOR TANDEM AXLE	40.15	HR
16	TRUCK, SEWER/CULVERT/CATCH BASIN/ CLEANER (VAC-ALL)	82.20	HR
17	SWEEPER, TRUCK MOUNTED	55.89	HR
18	SWEEPER, SELF-PROPELLED	43.71	HR
19	TRUCK, W/STREET FLUSHER	70.16	HR
20	TRUCK, CRANE	28.28	HR
21	TRUCK, EXCAVATOR	64.73	HR
22	TRUCK, REFUSE COLLECTION	30.50	HR
23	TRACTOR, W/SWEEPER	32.68	HR
24	TRACTOR, W/DITCHER	62.12	HR
25	TRACTOR, WHEEL	48.22	HR
26	CHIPPER, BRUSH	36.81	HR
27	TRAILER, TILT	8.04	HR
28	TRAILER, PLATFORM OR GENERAL	10.12	HR
29	TRAILER, LOW BOY TANDEM	20.78	HR
30	JOINT & CRACK SEALING MACHINE	28.55	HR
31	ASPHALT RECLAIMER/RECYCLER MACHINE	135.78	HR
32	PAVER, ASPHALT SELF-PROPELLED	154.53	HR
33	PAVER, ASPHALT PULL TYPE	7.45	HR
34	DISTRIBUTOR, ASPHALT, PULL TYPE	27.37	HR
35	CHIP SPREADER MACHINE	57.42	HR
36	EXCAVATOR, TRACK TYPE (TRACKHOE)	87.31	HR

"EXHIBIT B"
MAXIMUM ALLOWABLE EQUIPMENT RATES
2023-2024 FISCAL YEAR

	DESCRIPTION OF EQUIPMENT	RATE	UNIT
37	DRAGLINES AND CRANES	75.99	HR
38	TRACTOR, CRAWLER (DOZER)	98.18	HR
39	MOTOR GRADER	65.30	HR
40	BACKHOE	37.90	HR
41	LOADER, FT END RUBBER TIRED (ARTICULATED) UP TO 1 CU. YD.	32.13	HR
42	LOADER, FT END RUBBER TIRED (ARTICULATED) OVER 1 UP TO 1.5 CY	47.50	HR
43	LOADER, FT END RUBBER TIRED (ARTICULATED) OVER 1.5 CU. YD.	59.71	HR
44	LOADER, FRONT END TRACK TYPE	71.50	HR
45	LOADER, SKID-STEER	58.46	HR
46	PROFILER, MILLING MACHINE	305.76	HR
47	ROLLER, WALK BEHIND	4.27	HR
48	ROLLER, STEEL WHEEL, 1 TO 5 TONS	88.84	HR
49	ROLLER, STEEL WHEEL, OVER 5 TONS	41.93	HR
50	GENERATOR, PORTABLE	8.30	HR
51	AIR COMPRESSOR, PORTABLE OR PULL TYPE	36.40	HR
52	WELDER, PORTABLE OR PULL TYPE	5.76	HR
53	CONCRETE MIXER, PORTABLE OR PULL TYPE	32.07	HR
54	CURBING MACHINE	65.74	HR
55	PAINT MACHINE, WALK BEHIND	31.57	HR
56	PAINT MACHINE, TRUCK MOUNTED (LARGE)	84.61	HR
57	THERMOPLASTIC MARKING MACHINE, WALK BEHIND	23.24	HR
58	TRAFFIC LINE REMOVER (WATER BLASTER)	43.68	HR
59	ARROW BOARD, TRAILER OR TRUCK MOUNTED	4.15	HR
60	MESSAGE SIGN, TRAILER MOUNTED	1.14	HR
61	LIGHT TOWER, TRAILER MOUNTED	24.18	HR
62	TRUCK MOUNTED ATTENUATOR	10.00	HR

ORDINANCE NO. _____
AN ORDINANCE AMENDING THE BUDGET ORDINANCE
FOR FISCAL YEAR 2022-23, ORDINANCE NO. 1654

Be it ordained by the Board of Mayor and Aldermen of the City of Manchester, Tennessee, that the Budget Ordinance for Fiscal Year 2022-2023, Ordinance No. 1654, be amended as follows:

SECTION 1. The available funds for said budget are changed as follows:

	Original	New
<u>Capital Equipment Fund</u>		
Revenue	483,900	603,886

SECTION 2. The appropriation(s) for the department(s) in the fund(s) is (are) changed as follows:

Appropriation	Original	New
<u>General Fund</u>		
Other Uses	6,176,367	6,296,353
<u>Capital Equipment Fund</u>		
Expenditures	595,571	715,557

SECTION 3. Unless indicated in Section 1 above, to the extent required by the new appropriation, funds shall be drawn from the Fund Balance(s) of the Fund(s) as of June 30, 2023.

SECTION 4. A detailed, line-item financial plan shall be prepared in support of this amendment. The financial plan shall be used as guidance and generally followed in the implementation of this amendment.

SECTION 5. This Ordinance shall take effect from and after its publication, passage and public hearing.

Passed 1st Reading _____.
Passed 2nd Reading _____.

Marilyn Howard, Mayor

Attest:

Lisa Myers, Finance Director

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended Budget	Increase	Decrease	2022-2023 Requested Budget
<u>Revenues</u>					
<u>Local Taxes</u>					
31200	Current Property Taxes	\$ 4,850,000		\$ -	\$ 4,850,000
31211	Delinquent Property Tax - 1st Prior Year	160,000		-	160,000
31219	Delinquent Property Tax - Other Years	100,000		-	100,000
31320	Interest and Penalty	66,000		-	66,000
31610	Local Option Sales Tax	5,900,000		-	5,900,000
31710	Wholesale Beer Tax	510,000		-	510,000
31720	Wholesale Liquor Tax	300,000		-	300,000
31800	Entertainment/Event Ticket Tax			-	
31850	Business Tax	350,000		-	350,000
31912	Cable TV Franchise Tax	145,000		-	145,000
31920	Room Occupancy Tax	500,000		-	500,000
31922	Hotel/Motel License Fee	-		-	-
	Total Local Taxes	\$ 12,881,000	\$ -	\$ -	\$ 12,881,000
<u>Licenses and Permits</u>					
32230	Beer and Liquor by Drink Permits	\$ 15,000		\$ -	\$ 15,000
32231	Special Events Permit	-		-	-
32610	Building Permits	300,000		-	300,000
32611	Bonnaroo Property Permits	30,000		-	30,000
	Total Licenses and Permits	\$ 345,000	\$ -	\$ -	\$ 345,000
<u>Intergovernmental</u>					
33310	Payment in Lieu of Taxes - Housing Authority	\$ 10,000		\$ -	\$ 10,000
33320	State Revenue Sharing - T.V.A.	125,000		-	125,000
33321	MCA Payment in Lieu of Taxes	-		-	-
33322	ASPEN Payment in Lieu of Taxes	13,000		-	13,000
33323	Great Lake Cheese Pilot	95,099		-	95,099
33425	THSO Police Grant	25,000		-	25,000
33426	ARC Downtown Grant	100,000		-	100,000
33432	Safe Route to School Grant	-		-	-
33436	TDOT Signalization Project	190,128		-	190,128
33437	TDOT Widening Project	-		-	-
33438	COPS Grant	61,000		-	61,000
33439	VCIF Grant			-	
33488	JAG Grant Revenue	-		-	-
33489	Other Federal Grants	-		-	-
33490	Other State Grants	-		-	-
33493	Downtown Revitalization Grant	-		-	-
33494	Site Development Grant (MIP)	-		-	-
33495	THDA Home Grant Revenue	-		-	-
33497	BVP DOJ Grant (Vests)	1,500		-	1,500
33498	State Grant -COVID19	-		-	-
33499	State CARES ACT-COVID19 Reim	-		-	-
33500	2022 Local Gov DA Grant	-		-	-
33510	State Sales Tax	1,300,000		-	1,300,000
33520	State Income Tax	18,000		-	18,000
33530	State Beer Tax	4,700		-	4,700
33541	State Mix Drink Tax	60,000		-	60,000
33551	State Gasoline and Motor Fuel Tax	200,000		-	200,000

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023			2022-2023
		Amended Budget	Increase	Decrease	Requested Budget
33552	State - City Streets and Transportation	20,000		-	20,000
33556	State 3% Gas Tax	180,000		-	180,000
33557	SportsBetting Tax	10,000		-	10,000
33590	State Highway Maintenance Contract	50,000		-	50,000
33591	State Supplemental Reimburse-Police	28,000		-	28,000
33592	State Supplemental Reimburse-Fire	24,000		-	24,000
33593	Corporate Excise Tax	110,000		-	110,000
33700	Coffee County Industrial Park	57,600		-	57,600
33711	Coffee County Appropriation to Fire Dept.	10,000		-	10,000
	Total Intergovernmental	\$ 2,693,027	\$ -	\$ -	\$ 2,693,027
	<u>Charges for Current Services</u>				
34125	Development Street Lighting	\$ -		\$ -	\$ -
34230	Fees and Commissions	3,000		-	3,000
34240	Accident Report Charges	-		-	-
34314	Mowing Charges	3,000		-	3,000
34420	Black & Concrete Tile	30,000		-	30,000
34510	Animal Control Charges	2,000		-	2,000
34511	Donations-Animal Control	-		-	-
	Total Charges for Current Services	\$ 38,000	\$ -	\$ -	\$ 38,000
	<u>Fines, Forfeitures and Penalties</u>				
35109	Court Judgement Interest	\$ -		\$ -	\$ -
35110	Court Fines and Costs	180,000		-	180,000
35111	Knox Box Revenue	-		-	-
35115	SOR Fees	1,600		-	1,600
	Total Fines, Forfeitures and Penalties	\$ 181,600	\$ -	\$ -	\$ 181,600
	<u>Other Revenues</u>				
36101	Interest Earnings	\$ -		\$ -	\$ -
36330	Sale of Equipment/Vehicles	-		-	-
36331	Sale of Equipment/Vehicles - Police	-		-	-
36333	Sale of Property-Industrial Park	-		-	-
36340	Sale of Cemetery Lots	400		-	400
36350	Insurance Recovery	-		-	-
36711	Contribution/Donations - Fire Dept	-		-	-
36713	Contribution/Donations - Police Dept	75,000		-	75,000
36716	National Fire Safety Council Income	-		-	-
36717	Community Policing Donations	30,000		-	30,000
36964	Calendar Revenue-Fire	-		-	-
36965	New Money for School Bonds	-		-	-
36994	Transfer from City Schools (CSES Project)	-		-	-
36995	Transfer from City Schools (SRO)	131,600		-	131,600
36999	Miscellaneous Revenues	25,000		-	25,000
	Total Other Revenues	\$ 262,000	\$ -	\$ -	\$ 262,000
	Total Revenues	\$ 16,400,627	\$ -	\$ -	\$ 16,400,627
	<u>Expenditures and Other Uses</u>				
41210	<u>City Court</u>				
252	Legal Services	\$ 12,000		\$ -	\$ 12,000
	Total City Court	\$ 12,000	\$ -	\$ -	\$ 12,000

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended Budget	Increase	Decrease	2022-2023 Requested Budget
41310	<u>Board of Mayor and Aldermen</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 79,500		\$ -	\$ 79,500
113	Salaries-Overtime	1,050		-	1,050
141	OASI Employers Share	6,195		-	6,195
142	Employee Health Insurance	14,000		-	14,000
143.001	Retirement-TCRS	3,350		-	3,350
145	Employee Life Insurance	100		-	100
147	Unemployment Insurance	150		-	150
148	Education/Training/Travel/ Lodging	17,000		-	17,000
172	Election Officials and Clerks	5,000		-	5,000
	Total Personnel	\$ 126,345	\$ -	\$ -	\$ 126,345
	<u>Contractual Services</u>				
211	Postage	\$ 300		\$ -	\$ 300
211.001	Historical Zoning-Supplies	300		-	300
221	Printing, Duplicating and Typing	4,500		-	4,500
231	Legal Notices	5,000		-	5,000
233	Subscriptions/Publications	4,000		-	4,000
236	Public Relations	18,000		-	18,000
239	Dues and Subscriptions	6,200		-	6,200
239.001	Dues and Subscriptions-SCTDD	2,121		-	2,121
245	Telephone	3,000		-	3,000
252	Legal Services	150,000		-	150,000
254	Architectural/Engineering	25,000		-	25,000
261	Repairs and Maint - Vehicle	-		-	-
	Total Contractual Services	\$ 218,421	\$ -	\$ -	\$ 218,421
	<u>Supplies</u>				
311	Office Supplies	\$ 1,000		\$ -	\$ 1,000
312	Small Items of Equipment	3,500		-	3,500
326	Clothing and Uniforms	-		-	-
331	Gas, Oil, Diesel Fuel and Grease	-		-	-
340	Meeting Expenses	1,500		-	1,500
	Total Supplies	\$ 6,000	\$ -	\$ -	\$ 6,000
	<u>Fixed Charges</u>				
533	Machinery & Equipment - Copier	\$ 1,500		\$ -	\$ 1,500
	Total Fixed Charges	\$ 1,500	\$ -	\$ -	\$ 1,500
	Total Board of Mayor and Aldermen	\$ 352,266	\$ -	\$ -	\$ 352,266
41510	<u>Financial Administration</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 299,250		\$ -	\$ 299,250
113	Salaries - Overtime	4,200		-	4,200
141	OASI Employers Share	23,855		-	23,855
142	Employee Health Insurance	66,000		-	66,000
143.001	Retirement - TCRS	17,155		-	17,155
145	Employee Life Insurance	300		-	300
147	Unemployment Insurance	450		-	450
148	Education/Training/Travel/ Lodging	5,000		-	5,000

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended Budget			2022-2023 Requested Budget		
		Budget	Increase	Decrease	Budget		
	Total Personnel	\$ 416,210	\$ -	\$ -	\$ 416,210		
	<u>Contractual Services</u>						
211	Postage	\$ 5,000	\$ -	\$ -	\$ 5,000		
221	Printing, Duplicating and Typing	6,000	-	-	6,000		
231	Publication Formal and Legal Notices	1,000	-	-	1,000		
239	Dues and Subscription	1,000	-	-	1,000		
245	Telephone	1,500	-	-	1,500		
253	Accounting/Auditing Services	60,000	-	-	60,000		
255	Data Processing Support	40,000	-	-	40,000		
261	Repairs and Maint - Vehicles	-	-	-	-		
267	Repairs and Maint - Computer Equip	250	-	-	250		
	Total Contractual Services	\$ 114,750	\$ -	\$ -	\$ 114,750		
	<u>Supplies</u>						
311	Office Supplies	\$ 5,700	\$ -	\$ -	\$ 5,700		
312	Small Items of Equipment	8,000	-	-	8,000		
326	Clothing and Uniforms	500	-	-	500		
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-		
340	Meeting Expense	300	-	-	300		
	Total Supplies	\$ 14,500	\$ -	\$ -	\$ 14,500		
	<u>Fixed Charges</u>						
514	Professional Liability/Surety Bond	\$ 1,500	\$ -	\$ -	\$ 1,500		
	Total Fixed Charges	\$ 1,500	\$ -	\$ -	\$ 1,500		
	<u>Capital</u>						
947	Office Machinery & Equipment		\$ -	\$ -			
	Total Capital	\$ -	\$ -	\$ -	\$ -		
	Total Financial Administration	\$ 546,960	\$ -	\$ -	\$ 546,960		
41600	<u>Information Systems</u>						
	<u>Personnel</u>						
111	Regular Employee Salaries	\$ 76,469	\$ -	\$ -	\$ 76,469		
113	Salaries - Overtime	-	-	-	-		
141	OASI Employers Share	5,879	-	-	5,879		
142	Employee Health Insurance	6,200	-	-	6,200		
143.001	Retirement - TCRS	4,318	-	-	4,318		
145	Employee Life Insurance	45	-	-	45		
147	Unemployment Insurance	100	-	-	100		
148	Education/Training/Travel/ Lodging	5,000	-	-	5,000		
	Total Personnel	\$ 98,011	\$ -	\$ -	\$ 98,011		
	<u>Contractual Services</u>						
211	Postage	\$ 50	\$ -	\$ -	\$ 50		
221	Printing, Duplicating and Typing	50	-	-	50		
231	Publication Formal and Legal Notices	-	-	-	-		
239	Dues and Subscription	300	-	-	300		
245	Telephone	1,200	-	-	1,200		
255	Data Processing Support	60,000	-	-	60,000		
267	Repairs and Maint - Computer Equip	2,000	-	-	2,000		
	Total Contractual Services	\$ 63,600	\$ -	\$ -	\$ 63,600		
	<u>Supplies</u>						

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023			2022-2023	
		Amended Budget	Increase	Decrease	Requested Budget	
311	Office Supplies	\$ 1,500		\$ -	\$ 1,500	
312	Small Items of Equipment	4,000		-	4,000	
326	Clothing and Uniforms	200		-	200	
331	Gas, Oil, Diesel Fuel and Grease	-		-	-	
340	Meeting Expense	300		-	300	
	Total Supplies	\$ 6,000	\$ -	\$ -	\$ 6,000	
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 50		\$ -	\$ 50	
	Total Fixed Charges	\$ 50	\$ -	\$ -	\$ 50	
	<u>Capital Outlay</u>					
944	Computer Equipment and Software	\$ 15,000		\$ -	\$ 15,000	
	Total Capital Outlay	\$ 15,000	\$ -	\$ -	\$ 15,000	
	Total Information Systems	\$ 182,661	\$ -	\$ -	\$ 182,661	
41700	<u>Planning and Zoning</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 208,425		\$ -	\$ 208,425	
113	Salaries - Overtime	2,100		-	2,100	
141	OASI Employers Share	16,767		-	16,767	
142	Employee Health Insurance	33,000		-	33,000	
143.001	Retirement - TCRS	11,896		-	11,896	
145	Employee Life Insurance	175		-	175	
147	Unemployment Insurance	350		-	350	
148	Education/Training/Travel/ Lodging	4,000		-	4,000	
	Total Personnel	\$ 276,712	\$ -	\$ -	\$ 276,712	
	<u>Contractual Services</u>					
211	Postage	\$ 200		\$ -	\$ 200	
221	Printing, Duplicating and Typing	1,000		-	1,000	
231	Publication Formal and Legal Notices	6,000		-	6,000	
234	Manuals and Code Updates	1,500		-	1,500	
239	Dues and Subscription	5,000		-	5,000	
245	Telephone	3,000		-	3,000	
259	Other Professional Service	30,000		-	30,000	
261	Repairs and Maint - Vehicles	2,500		-	2,500	
262	Online SDS Management	2,500		-	2,500	
	Total Contractual Services	\$ 51,700	\$ -	\$ -	\$ 51,700	
	<u>Supplies</u>					
311	Office Supplies	\$ 700		\$ -	\$ 700	
312	Small Items of Equipment	2,800		-	2,800	
326	Clothing and Uniforms	1,200		-	1,200	
329	Other Operating Supplies	200		-	200	
331	Gas, Oil, Diesel Fuel and Grease	4,500		-	4,500	
334	Tires and Tubes	1,500		-	1,500	
340	Meeting Expenses	800		-	800	
341	City Cemetery Expense	100		-	100	
	Total Supplies	\$ 11,800	\$ -	\$ -	\$ 11,800	
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 3,000		\$ -	\$ 3,000	

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended Budget	Increase	Decrease	2022-2023 Requested Budget
	Total Fixed Charges	\$ 3,000	\$ -	\$ -	\$ 3,000
	Capital Outlay				
	Total Planning and Zoning	\$ 343,212	\$ -	\$ -	\$ 343,212
41800	General Government and Buildings				
	Personnel				
143	Retirement Expense	\$ 5,000		\$ -	\$ 5,000
149	Other Employee Benefits	50,000		-	50,000
	Total Personnel	\$ 55,000	\$ -	\$ -	\$ 55,000
	Contractual Services				
216	Radio and Cable Services	\$ 5,000		\$ -	\$ 5,000
241	Electric	62,000		-	62,000
241.001	DREMC-Electric Substation	30,000		-	30,000
242	Water	10,000		-	10,000
244	Gas	22,000		-	22,000
245	Telephone	45,000		-	45,000
251	Medical Services	20,000		-	20,000
258	Census 2020 Expense	-		-	-
259	Other Professional Service	37,000		-	37,000
266	Repairs and Maint - Buildings	35,000		-	35,000
292	Janitorial Services	35,000		-	35,000
	Total Contractual Services	\$ 301,000	\$ -	\$ -	\$ 301,000
	Supplies				
311	Office Supplies	\$ 3,000		\$ -	\$ 3,000
324	Household and Janitorial Supplies	3,500		-	3,500
	Total Supplies	\$ 6,500	\$ -	\$ -	\$ 6,500
	Fixed Charges				
511	General Liability	\$ 175,000		\$ -	\$ 175,000
515	Workers Compensation Insurance	250,000		-	250,000
521	Building Insurance	10,000		-	10,000
521.001	Building Insurance-Conference Ctr	10,000		-	10,000
533	Machinery/Equip - Copier	2,000		-	2,000
533.001	IT Hardware Purchase-State Grant	-		-	-
533.002	Machinery/Equip - Computer Software	-		-	-
533.003	Machinery/Equip - Postage Machine	3,500		-	3,500
	Total Fixed Charges	\$ 450,500	\$ -	\$ -	\$ 450,500
	Capital Outlay				
948	Westwood Grant Expenses	\$ -		\$ -	\$ -
948.004	Transportation Plan-TDOT	-		-	-
948.006	TDOT Signalization Project	190,128		-	190,128
948.007	TDOT Widening Project	-		-	-
948.01	Site Development Grant (MIP)	-		-	-
948.011	Transportation Grant w/ Tullahoma	-		-	-
948.012	THDA Home Grant Expense	-		-	-
948.013	STP Grant Projects	-		-	-
948.014	CSES Renovation Project	-		-	-
948.015	Industrial Bd of Coffee Co Reimb	-		-	-
948.016	Multi-Modal Sidewalk Grant	45,750		-	45,750

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023			2022-2023	
		Amended Budget	Increase	Decrease	Requested Budget	
948.017	ARC Downtown Grant	200,000		-		200,000
	Total Capital Outlay	\$ 435,878	\$ -	\$ -	\$ -	\$ 435,878
	Total General Government and Buildings	\$ 1,248,878	\$ -	\$ -	\$ -	\$ 1,248,878
41850	<u>Economic Development Board</u>					
148	Education/Travel/Lodging	\$ 4,000		\$ -	\$ -	4,000
171	Administrative Director Support	48,000		-		48,000
171.001	Outside Retail Dev. Consultant	48,000		-		48,000
	Total Personnel	100,000	-	-		100,000
	<u>Contractual Services</u>					
221	Marketing Materials/Advertising	\$ 5,000		\$ -	\$ -	5,000
252	Legal Services	5,000		-		5,000
	Total Contractual Services	10,000	-	-		10,000
	<u>Supplies</u>					
310	Trade Show Exhibit	\$ 3,000		\$ -	\$ -	3,000
312	Computer/Office Equipment	\$ 1,000		-	\$ -	1,000
329	Other Operating Supplies	-		-		-
	Total Supplies	4,000	-	-		4,000
	Total Economic Development Board	\$ 114,000	\$ -	\$ -	\$ -	\$ 114,000
41900	<u>Conference Center</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ -		\$ -	\$ -	-
113	Salaries - Overtime	-		-		-
141	OASI Employers Share	-		-		-
142	Employee Health Insurance	-		-		-
143.001	Retirement - TCRS	-		-		-
145	Employee Life Insurance	-		-		-
147	Unemployment Insurance	-		-		-
	Total Personnel	\$ -	\$ -	\$ -	\$ -	-
	Total Conference Center	\$ -	\$ -	\$ -	\$ -	-
42100	<u>Police</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,989,750		\$ -	\$ -	1,989,750
113	Salaries - Overtime	105,000		-		105,000
135	Holiday	60,000		-		60,000
141	OASI Employers Share	164,838		-		164,838
142	Employee Health Insurance	365,000		-		365,000
143	Retirement - ING	35,000		-		35,000
143.001	Retirement - TCRS	121,093		-		121,093
145	Employee Life Insurance	1,600		-		1,600
147	Unemployment Insurance	2,000		-		2,000
148	Education/Training/Travel/ Lodging	20,000		-		20,000
	Total Personnel	\$ 2,864,281	\$ -	\$ -	\$ -	\$ 2,864,281

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended Budget	Increase	Decrease	2022-2023 Requested Budget
<u>Contractual Services</u>					
211	Postage	\$ 600		\$ -	\$ 600
213	Automobile Licenses and Title	300		-	300
216	Radio and TV Services	1,500		-	1,500
221	Printing, Duplicating and Typing	2,500		-	2,500
231	Legal Advertisement	600		-	600
239	Dues and Subscription	400		-	400
245	Telephone	21,000		-	21,000
256	Information System Support	30,000		-	30,000
259	Other Professional Services	11,248		-	11,248
259.001	Collection Expense Fees	-		-	-
261	Repairs and Maint - Vehicles	50,000		-	50,000
267	Repairs and Maint - Computer Equip	200		-	200
269	Repairs and Maint - Other	200		-	200
	Total Contractual Services	\$ 118,548	\$ -	\$ -	\$ 118,548
<u>Supplies</u>					
311	Office Supplies	\$ 5,000		\$ -	\$ 5,000
311.001	Office Supplies-SOR	350		-	350
312	Small Items of Equip	22,100		-	22,100
323.001	Trustee Expenses	-		-	-
323.002	Community Policing Expense	30,000		-	30,000
326	Clothing and Uniforms	11,000		-	11,000
327	Firearm Supplies	7,000		-	7,000
329	Other Operating Supplies	4,500		-	4,500
331	Gas, Oil, Diesel Fuel and Grease	105,000		-	105,000
334	Tires and Tubes	6,000		-	6,000
	Total Supplies	\$ 190,950	\$ -	\$ -	\$ 190,950
<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 1,800		\$ -	\$ 1,800
	Total Fixed Charges	\$ 1,800	\$ -	\$ -	\$ 1,800
<u>Capital Outlay</u>					
944	Computer Equipment and Software	\$ 20,000		\$ -	\$ 20,000
944.001	IT Hardware Purchase-State Grant	-		-	-
944.002	VCIF Grant	-		-	-
	Total Capital Outlay	\$ 20,000	\$ -	\$ -	\$ 20,000
	Total Police	\$ 3,195,579	\$ -	\$ -	\$ 3,195,579
<u>42200 Fire</u>					
<u>Personnel</u>					
111	Regular Employee Salaries	\$ 1,515,150		\$ -	\$ 1,515,150
113	Salaries - Overtime	120,000		-	120,000
135	Holiday	68,250		-	68,250
141	OASI Employers Share	133,074		-	133,074
142	Employee Health Insurance	262,000		-	262,000
143	Retirement - ING	15,188		-	15,188
143.001	Retirement - TCRS	94,764		-	94,764
145	Employee Life Insurance	1,300		-	1,300
147	Unemployment Insurance	5,000		-	5,000

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023			2022-2023
		Amended Budget	Increase	Decrease	Requested Budget
148	Education/Training/Travel/ Lodging	20,000		-	20,000
	Total Personnel	\$ 2,234,726	\$ -	\$ -	\$ 2,234,726
	<u>Contractual Services</u>				
211	Postage	\$ 150		\$ -	\$ 150
216	Radio and TV Services	4,600		-	4,600
221	Printing, Duplicating and Typing	150		-	150
221.002	Calendar Expense	-		-	-
221.001	Nat. Fire Safety Council	1,658		-	1,658
231	Publication and Legal Notices	300		-	300
236	Public Relations (Advertising)	2,800		-	2,800
239	Dues and Subscription	2,200		-	2,200
245	Telephone	7,040		-	7,040
259	Other Professional Services	9,202		-	9,202
261	Repairs and Maint - Vehicles	43,000		-	43,000
266	Repairs and Maint - Buildings	22,000		-	22,000
266.001	Repairs & Maint - Bldgs (HVAC)	800		-	800
269	Repairs and Maint - Other	1,000		-	1,000
269.300	Repairs and Maint - Fire Hydrants	-		-	-
271	Reserve Firemen	2,000		-	2,000
	Total Contractual Services	\$ 96,900	\$ -	\$ -	\$ 96,900
	<u>Supplies</u>				
311	Office Supplies	\$ 800		\$ -	\$ 800
312	Small Items of Equipment	35,000		-	35,000
322	Chemical, Lab and Medical Supplies	3,000		-	3,000
324	Household and Janitorial Supplies	3,000		-	3,000
326	Clothing and Uniforms	22,000		-	22,000
326.001	Clothing and Uniforms - PPE Turnout Gear	34,000		-	34,000
328	Educational Supplies (Fire Prevention)	3,500		-	3,500
329	Other Operating Supplies	25,000		-	25,000
329.001	Other Operating Supplies - Bed	-		-	-
331	Gas, Oil, Diesel Fuel and Grease	27,000		-	27,000
334	Tires and Tubes	8,000		-	8,000
344	Safety Supplies	1,000		-	1,000
	Total Supplies	\$ 162,300	\$ -	\$ -	\$ 162,300
	<u>Fixed Charges</u>				
533	Machinery and Equipment - Copier	\$ 1,000		\$ -	\$ 1,000
944.001	IT Hardware Purchase-State Grant	-		-	-
571	Inspections/Testing	13,000		-	13,000
	Total Fixed Charges	\$ 14,000	\$ -	\$ -	\$ 14,000
	Total Fire	\$ 2,507,926	\$ -	\$ -	\$ 2,507,926
43100	<u>Public Works</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 946,050		\$ -	\$ 946,050
113	Salaries - Overtime	31,500		-	31,500
141	OASI Employers Share	72,373		-	72,373
142	Employee Health Insurance	198,000		-	198,000
143	Retirement - ING	10,381		-	10,381

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023			2022-2023 Requested Budget
		Amended Budget	Increase	Decrease	
143.001	Retirement - TCRS	55,793		-	55,793
145	Employee Life Insurance	740		-	740
147	Unemployment Insurance	1,500		-	1,500
148	Education/Training/Travel/ Lodging	5,000		-	5,000
	Total Personnel	\$ 1,321,337	\$ -	\$ -	\$ 1,321,337
	<u>Contractual Services</u>				
211	Postage	\$ 800		\$ -	\$ 800
213	Automobile Licenses and Title	200		-	200
216	Radio and TV Services	3,000		-	3,000
221	Printing, Duplicating and Typing	400		-	400
231	Publication/Formal Ads	2,000		-	2,000
239	Dues and Subscriptions	1,000		-	1,000
242	Water	3,500		-	3,500
245	Telephone	5,000		-	5,000
247	Street Lighting	268,688		-	268,688
251	Veterinary Services	3,000		-	3,000
255	Data Processing	-		-	-
259	Other Professional Services	8,000		-	8,000
261	Repairs and Maint - Vehicles	27,000		-	27,000
262	Repairs and Maint - Other Machinery	20,000		-	20,000
264	Repairs and Maint - Traffic Lighting	30,000		-	30,000
266	Repairs and Maint - Buildings	20,000		-	20,000
268	Repairs and Maint - Roads and Streets	10,000		-	10,000
	Total Contractual Services	\$ 402,588	\$ -	\$ -	\$ 402,588
	<u>Supplies</u>				
311	Office Supplies	\$ 5,000		\$ -	\$ 5,000
312	Small Items of Equipment	30,000		-	30,000
322	Chemical, Lab and Medical Supplies	13,000		-	13,000
323.001	Trustee Expenses	13,500		-	13,500
324	Household and Janitorial Supplies	4,500		-	4,500
326	Clothing and Uniforms	20,000		-	20,000
331	Gas, Oil, Diesel Fuel and Grease	85,000		-	85,000
334	Tires and Tubes	10,000		-	10,000
342	Sign Parts and Supplies	20,000		-	20,000
343	Salt Purchase	15,000		-	15,000
344	Safety Supplies	7,000		-	7,000
	Total Supplies	\$ 223,000	\$ -	\$ -	\$ 223,000
	<u>Building Materials</u>				
421	Guardrails	\$ 10,000		\$ -	\$ 10,000
451	Crushed Stone	20,000		-	20,000
455	Tile and Pipe	40,000		-	40,000
471	Asphalt and Asphalt Filler	20,000		-	20,000
	Total Building Materials	\$ 90,000	\$ -	\$ -	\$ 90,000
	<u>Fixed Charges</u>				
533	Machinery and Equip - Copier	\$ 2,000		\$ -	\$ 2,000
	Total Fixed Charges	\$ 2,000	\$ -	\$ -	\$ 2,000
	<u>Capital Outlay</u>				
931	Roads, Street, and Parking	\$ -		\$ -	\$ -
931.001	Roads, Street, and Parking	450,000		-	450,000

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended Budget	Increase	Decrease	2022-2023 Requested Budget
931.002	Street Striping	30,000		-	30,000
933	Sidewalks	10,000		-	10,000
933.001	State Grant-Phase 1 Sidewalks	190,000		-	190,000
933.002	HillsChapel Road Phase 2 Sidewalk Project	250,000		-	250,000
933.003	Coffee Street Sidewalk Project	50,000		-	50,000
933.004	Oakdale Street Sidewalk Project	-		-	-
933.005	Madison Street Sidewalk Project	-		-	-
933.006	Oak Drive Sidewalk Project	-		-	-
938	Transition Plan Repairs	15,000		-	15,000
939	Bridge Repairs	10,000		-	10,000
943	Vehicles	-		-	-
949	Other Machinery and Equipment	-		-	-
960	Capital Repairs - Street Lights	5,000		-	5,000
999	Additions to Capital Assets	-		-	-
	Total Capital Outlay	\$ 1,010,000	\$ -	\$ -	\$ 1,010,000
	Total Public Works	\$ 3,048,925	\$ -	\$ -	\$ 3,048,925
44210	<u>Contributions to Other Agencies</u>				
720.001	TN Rehabilitation Center	\$ 9,000		\$ -	\$ 9,000
720.003	Coffee County Child Care Center	3,000		-	3,000
720.005	South Central Human Resources	1,954		-	1,954
720.006	Coffee County Library	12,500		-	12,500
720.007	Coffee County Senior Center	8,500		-	8,500
720.008	Manchester Senior Center	-		-	-
720.010	Keep Coffee County Beautiful	-		-	-
720.011	Manchester/Coffee County Conference Center	500,000		-	500,000
720.013	Coffee County Children's Advocacy Center	6,500		-	6,500
720.014	TN Backroads Heritage	-		-	-
720.018	Chamber of Commerce	10,000		-	10,000
720.019	CASA	-		-	-
720.020	Coffee County Historical Society	-		-	-
720.021	Coffee County DAV	-		-	-
720.022	Haven of Hope	5,000		-	5,000
720.023	The Storehouse	3,000		-	3,000
720.024	Imagination Library of Coffee County	-		-	-
	Total Contributions to Other Agencies	\$ 559,454	\$ -	\$ -	\$ 559,454
	Total Expenditures	\$ 12,111,862	\$ -	\$ -	\$ 12,111,862
	<u>Other Uses</u>				
51620	Operating Transfers				
762	Transfer to Sanitation	\$ 100,000		\$ -	\$ 100,000
763	Transfer to Recreation Fund	2,036,450		-	2,036,450
764	Transfer to General Purpose School Fund	1,858,467		-	1,858,467
765	Transfer to Debt Service Fund	1,397,550		-	1,397,550
765.001	Transfer to Debt Service-Leave	300,000		-	300,000
767	Transfer to Tourism Fund	-		-	-
768	Transfer to Capital Equipment	483,900	119,986		603,886
	Total Other Uses	\$ 6,176,367	\$ 119,986	\$ -	\$ 6,296,353

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

2022-2023 BUDGET AMENDMENT #3

Account Number	Account Description	2022-2023 Amended			2022-2023 Requested
		Budget	Increase	Decrease	Budget
	Total Expenditures and Other Uses	\$ 18,288,229	\$ 119,986	\$ -	\$ 18,408,214
	Revenues and Other Sources Over (Under)				
	Expenditures and Other Uses	\$ (1,887,602)			\$ (2,007,587)
	Estimated Beginning Fund Balance July 1	10,899,878			10,899,878
	Residual Equity Transfer				
	Estimated Ending Fund Balance June 30	\$ 9,012,276			\$ 8,892,291

City of Manchester, Tennessee

CAPITAL EQUIPMENT REPLACEMENT FUND 250

2022-2023 BUDGET AMENDMENT #3

Statement of Proposed Operations

July 1, 2022 To June 30, 2023

Account Number	Account Description	2022-2023 Amended Budget	Increase	Decrease	2022-2023 Requested Budget
<u>Revenues</u>					
36332	Sale of Equipment-Street	\$ -		\$ -	\$ -
36333	Sale of Equipment-Sanitation	-		-	-
36334	Sale of Equipment-Codes	-		-	-
36335	Sale of Equipment-Recreation	-		-	-
36350	Insurance Recoveries	-		-	-
36351	Donation from Tourism for Recreation	-		-	-
36360	Sale of Vehicles-Street	-		-	-
36362	Sale of Vehicles-Sanitation	-		-	-
36364	Sale of Vehicles-Police	-		-	-
36365	Sale of Vehicles-Codes	-		-	-
36961	Transfer from General Fund	483,900	119,986		603,886
Total Revenues		\$ 483,900	\$ 119,986	\$ -	\$ 603,886
<u>Expenditures</u>					
41310-943	Vehicles-Administration	\$ -		\$ -	\$ -
41510-943	Vehicles-Finance	-		-	-
41600-943	Vehicles-Information Systems	-		-	-
41700-942	Equipment-Health and Codes	-		-	-
41700-943	Vehicles- Health and Codes	-		-	-
41800-921	Building Improvement/Renovations	-		-	-
41800-949	Other Machinery and Equipment	20,157		-	20,157
42100-943	Vehicles-Police	-	119,986		119,986
42100-949	Other Machinery and Equipment	-		-	-
42200-921	Building Improvement/Renovations-Fire	-		-	-
42200-943	Vehicles-Fire	27,000		-	27,000
42200-949	Other Machinery and Equipment-Fire	27,810		-	27,810
43100-943	Vehicles-Street	250,000		-	250,000
43100-949	Other Machinery and Equipment	125,000		-	125,000
43100-960	Capital Repairs-Street Lights	100,000		-	100,000
43200-943	Vehicles-Sanitation	-		-	-
43200-949	Other Machinery and Equipment-Sanitation	-		-	-
44420-921	Building Improvement/Renovation-Rec Center	20,474		-	20,474
44420-943	Vehicles-Recreation	-		-	-
44420-949	Other Machinery and Equipment-Rec Center	8,819		-	8,819
44720-921	Building Improvements-Parks	16,311		-	16,311
44720-943	Vehicles-Parks	-		-	-
44720-949	Other Machinery and Equipment-Parks	-		-	-
Total Expenditures		\$ 595,571	\$ 119,986	\$ -	\$ 715,557
Revenues and Other Sources Over (Under)		\$ (111,671)			\$ (111,671)
Expenditures and Other Uses					
Estimated Beginning Fund Balance July 1		\$ 315,172			\$ 315,172
Estimated Ending Fund Balance June 30		\$ 203,501			\$ 203,501

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
Revenues									
Local Taxes									
31200	Current Property Taxes	4,396,196	4,597,961	4,790,133	4,800,000	4,850,000	4,901,227	5,100,000	5% increase from budgeted FY23
31211	Delinquent Property Tax - 1st Prior Year	155,621	224,657	121,580	180,000	160,000	77,805	75,000	
31219	Delinquent Property Tax - Other Years	423,093	(5,977)	55,739	100,000	100,000	30,782	30,000	
31320	Interest and Penalty	1,177,609	94,871	37,259	66,000	66,000	26,026	28,000	
31610	Local Option Sales Tax	4,806,524	5,103,928	6,007,292	5,400,000	5,900,000	6,110,979	6,000,000	
31710	Wholesale Beer Tax	507,589	515,309	542,993	510,000	510,000	576,712	550,000	
31720	Wholesale Liquor Tax	250,434	301,284	305,696	300,000	300,000	279,284	300,000	
31800	Entertainment/Event Ticket Tax	-	-	44	-	-	-	-	
31850	Business Tax	314,377	459,935	489,323	350,000	350,000	500,175	480,000	
31912	Cable TV Franchise Tax	148,438	145,282	142,202	145,000	145,000	139,611	145,000	
31920	Room Occupancy Tax	438,712	420,092	588,436	500,000	500,000	540,324	550,000	58.33%
31922	Hotel/Motel License Fee	1,600	1,400	1,300	-	-	1,625	1,600	
	Total Local Taxes	\$ 11,361,193	\$ 11,858,542	\$ 13,051,995	\$ 12,331,000	\$ 12,881,000	\$ 13,184,551	\$ 13,257,600	
Licenses and Permits									
32230	Beer and Liquor by Drink Permits	13,308	13,745	13,623	15,000	15,000	13,631	15,000	
32231	Special Events Permit	100	150	100	-	-	250	-	
32610	Building Permits	118,865	198,451	161,472	150,000	300,000	306,023	200,000	FY23 higher due to DOT Foods construction in industrial park
32611	Bonniebro Property Permits	-	3,300	41,450	30,000	30,000	29,950	30,000	\$50 license, \$100 permit
	Total Licenses and Permits	\$ 132,273	\$ 215,546	\$ 216,645	\$ 195,000	\$ 346,000	\$ 349,954	\$ 245,000	
Intergovernmental									
33310	Payment in Lieu of Taxes - Housing Authority	12,261	9,629	12,536	10,000	10,000	25,363	10,000	
33320	State Revenue Sharing - T.V.A.	124,249	115,472	126,794	125,000	125,000	146,828	144,000	\$12 per capita, I used 12,000
33321	MCA Payment in Lieu of Taxes	16,961	16,692	-	-	-	-	-	
33322	ASPEN Payment in Lieu of Taxes	13,082	15,796	-	13,000	13,000	-	-	
33323	Great Lake Cheese Pilot	-	-	-	-	95,099	95,099	88,394	ends 6/30/23
33425	THSO Police Grant	25,195	13,295	26,998	25,000	25,000	20,913	6,250	This will have to be updated with BA after final FY23 number is known
33426	ARC Downtown Grant	58,706	-	-	100,000	100,000	4,706	95,294	This will have to be updated with BA after final FY23 number is known
33432	Safe Route to School Grant	-	-	-	190,128	190,128	10,435	179,693	
33436	TDOT Signalization Project	732	16,608	1,258	-	-	-	-	
33437	TDOT Widening Project	-	-	-	61,000	61,000	37,907	-	This will have to be updated with BA after final FY23 number is known
33438	COPS Grant	-	-	54,840	-	-	-	127,719	new grant
33439	VCIF Grant	-	-	-	-	-	-	-	
33488	JAG Grant Revenue	-	-	-	-	-	-	-	
33489	Other Federal Grants	-	-	-	-	-	-	-	
33490	Other State Grants	-	-	-	-	-	-	-	
33493	Downtown Revitalization Grant	-	-	-	-	-	-	-	
33494	Site Development Grant (MIF)	-	-	-	-	-	-	-	
33495	THDA Home Grant Revenue	252,382	-	-	1,500	1,500	425	-	
33497	BVP DOJ Grant (Vests)	-	3,308	57	-	-	-	-	
33498	State Grant - COVID19	-	246,900	-	-	-	-	-	
33499	State CARES ACT - COVID19 Reim	-	95,313	-	-	-	-	-	
33500	2022 Local Gov DA Grant	-	-	135,765	-	-	-	-	
33510	State Sales Tax	937,475	1,090,714	1,392,546	1,200,000	1,300,000	1,455,262	1,440,000	\$120 per capita, I used 12,000

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024		
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget					
33520	State Income Tax	21,952	37,281	3,230	18,000	18,000	18,000	3,230	3,200					
33530	State Beer Tax	4,732	4,783	5,578	4,700	4,700	4,700	5,648	5,520					\$46 per capita, I used 12,000
33541	State Mix Drink Tax	43,268	58,806	68,586	60,000	60,000	60,000	142,974	140,000					
33551	State Gasoline and Motor Fuel Tax	193,850	187,696	216,294	200,000	200,000	200,000	217,516	210,000					\$35.00 per capita, I used 12,000 (divided in half)
33552	State - City Streets and Transportation	20,056	20,056	22,192	20,000	20,000	20,000	22,376	21,960					\$1.89 per capita, I used 12,000
33556	State 3% Gas Tax	175,161	177,890	204,775	180,000	180,000	180,000	206,225	180,000					
33557	SportsBetting Tax	-	5,950	12,280	10,000	10,000	10,000	17,772	12,000					\$1.00 per capita, I used 12,000
33580	State Highway Maintenance Contract	47,447	52,959	47,159	50,000	50,000	50,000	63,514	50,000					
33591	State Supplemental Reimburse-Police	28,000	25,800	28,000	28,000	28,000	28,000	28,000	28,000					
33592	State Supplemental Reimburse-Fire	24,800	24,000	23,200	24,000	24,000	24,000	22,400	24,000					
33593	Corporate Excise Tax	132,750	107,156	117,537	110,000	110,000	110,000	132,179	110,000					
33700	Coffee County Industrial Park	57,600	57,600	57,600	57,600	57,600	57,600	57,600	115,200					Donation doubling
33711	Coffee County Appropriation to Fire Dept.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000					Increase in donation
	Total Intergovernmental	2,191,659	2,393,404	2,567,225	2,497,928	2,693,027	2,726,372	3,006,230						
	Charges for Current Services													
34125	Development Street Lighting	3,194	6,208	17,495	2,001	3,000	3,000	12,700	3,000					777
34230	Fees and Commissions	3,659	2,108	2,001	3,000	3,000	3,000	1,712	1,000					
34240	Accident Report Charges	504	584	550	-	-	-	523	-					
34314	Mowing Charges	1,968	3,000	792	3,000	3,000	3,000	912	1,000					
34420	Black & Concrete Tile	23,727	19,492	41,928	30,000	30,000	30,000	28,929	30,000					
34510	Animal Control Charges	1,248	1,290	4,330	2,000	2,000	2,000	3,138	2,000					
34511	Donations-Animal Control	-	50	360	-	-	-	1,775	-					
	Total Charges for Current Services	34,270	32,732	67,455	38,000	38,000	49,689	36,000						
	Fines, Forfeitures and Penalties													
35109	Court Judgement Interest	-	-	19	-	-	-	-	-					
35110	Court Fines and Costs	250,975	197,912	150,920	180,000	180,000	180,000	147,597	150,000					
35111	Knox Box Revenue	337	2,897	1,334	-	-	-	888	-					
35115	SOR Fees	1,501	2,100	2,280	1,600	1,600	1,600	2,100	1,600					
	Total Fines, Forfeitures and Penalties	252,813	202,909	154,523	181,600	181,600	150,585	151,600						
	Other Revenues													
36101	Interest Earnings	-	-	89	-	-	-	-	-					
36330	Sale of Equipment/Vehicles	-	-	-	-	-	-	-	-					
36331	Sale of Equipment/Vehicles - Police	-	-	-	-	-	-	-	-					
36333	Sale of Property-Industrial Park	64,505	-	-	-	-	-	-	-					
36340	Sale of Cemetery Lots	400	525	1,125	400	400	400	150	400					
36350	Insurance Recovery	598	31,255	1,900	-	-	-	-	-					
36711	Contribution/Donations - Fire Dept	5,103	1,375	1,000	-	-	-	5,000	-					
36713	Contribution/Donations - Police Dept	81,780	3,937	9,204	75,000	75,000	75,000	62,282	60,000					
36716	National Fire Safety Council Income	-	1,593	80	-	-	-	1,658	-					
36717	Community Policing Donations	34,819	13,775	11,821	30,000	30,000	29,250	600	30,000					
36964	Calendar Revenue-Fire	-	-	200	-	-	-	-	-					
36965	New Money for School Bonds	-	2,245,000	-	-	-	-	-	-					
36994	Transfer from City Schools (CSSES Project)	-	1,600,000	-	-	-	-	-	-					
36995	Transfer from City Schools (SRO)	125,330	125,205	130,030	131,600	131,600	131,602	134,232	134,232					

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Budget	Amended	Requested	Budget	Estimated	Balance	Proposed	Budget	Proposed	Budget
36999	Miscellaneous Revenues	46,336	45,365	29,348	25,000	25,000	25,000	25,010	25,000	25,010	25,000	25,000	25,000	25,000	25,000
	Total Other Revenues	\$ 359,871	\$ 4,068,010	\$ 184,797	\$ 282,000	\$ 262,000	\$ 262,000	\$ 255,552	\$ 249,632	\$ 249,632	\$ 249,632	\$ 249,632	\$ 249,632	\$ 249,632	\$ 249,632
	Total Revenues	\$ 14,331,079	\$ 18,771,243	\$ 16,242,640	\$ 15,505,528	\$ 16,400,627	\$ 16,716,602	\$ 16,946,062	\$ 16,946,062	\$ 16,946,062	\$ 16,946,062	\$ 16,946,062	\$ 16,946,062	\$ 16,946,062	\$ 16,946,062

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

Schedule C

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

Account Number	Account Description Expenditures and Other Uses	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
41210	City Court	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
252	Legal Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget
143.001	Retirement - TCRS	12,517		12,515		13,517		17,155	17,155	16,236	18,348
145	Employee Life Insurance	144		144		150		300	300	157	250
147	Unemployment Insurance	121		120		143		450	450	161	200
148	Education/Training/Travel/Lodging	3,194		39		3,382		8,000	5,000	3,313	8,000
	Total Personnel	322,245		318,539		357,347		419,210	416,210	361,902	423,850
	Contractual Services										
211	Postage	4,250		4,606		4,807		8,000	5,000	3,039	6,000
221	Printing, Duplicating and Typing	4,206		5,105		5,652		8,000	6,000	4,300	8,000
231	Publication, Formal and Legal Notices	1,161		629		133		1,000	1,000	997	1,000
239	Dues and Subscription	585		269		789		1,000	1,000	239	1,000
245	Telephone	606		1,015		1,185		1,500	1,500	1,070	1,500
253	Accounting/Auditing Services	13,028		18,286		20,358		39,700	60,000	57,978	138,840
255	Data Processing Support	8,757		35,711		31,101		50,000	40,000	31,619	45,000
261	Repairs and Maint. - Vehicles	237		-		-		-	-	-	-
267	Repairs and Maint. - Computer Equip	-		-		231		250	250	245	250
	Total Contractual Services	32,830		65,621		64,238		109,450	114,750	99,481	201,590
	Supplies										
311	Office Supplies	3,751		3,958		806		8,000	5,700	3,345	4,000
312	Small Items of Equipment	4,343		4,672		5,937		8,000	8,000	1,073	6,000
326	Clothing and Uniforms	-		-		-		500	500	50	500
331	Gas, Oil, Diesel Fuel and Grease	297		-		-		-	-	-	-
340	Meeting Expense	-		-		-		300	300	-	300
	Total Supplies	8,391		8,630		6,743		16,800	14,500	4,468	10,800
	Fixed Charges										
514	Professional Liability/Surety Bond	939		940		1,039		1,500	1,500	739	1,500
	Total Fixed Charges	939		940		1,039		1,500	1,500	739	1,500
	Capital										
947	Office Machinery & Equipment	-		-		-		-	-	0	-
	Total Capital	-		-		-		-	-	0	-
	Total Financial Administration	364,405		393,730		429,397		546,960	546,960	466,591	637,740
	Paycom, Pay/Benefit Study, Audit, Director less Payroll Position										
	41600 Information Systems										
	Personnel										
111	Regular Employee Salaries	69,894		69,827		73,108		76,469	76,469	76,422	80,111
113	Salaries - Overtime	-		-		-		5,879	5,879	5,846	6,128
141	OASD Employees Share	5,234		5,236		5,493		6,200	6,200	6,807	6,200
142	Employee Health Insurance	5,206		5,362		6,117		4,318	4,318	4,478	4,695
143.001	Retirement - TCRS	3,628		3,628		3,803		4,318	4,318	4,478	4,695
145	Employee Life Insurance	26		26		26		45	45	31	45
147	Unemployment Insurance	24		24		24		100	100	24	100
148	Education/Training/Travel/Lodging	1,805		-		2,572		5,000	5,000	2,041	3,500
	Total Personnel	85,815		83,903		91,145		98,011	98,011	95,649	100,779
	Contractual Services										
211	Postage	-		-		-		50	50	-	-
	less \$50 due to 10% reduction										

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
221	Printing, Duplicating and Typing	-	-	-	50	50	-	-	less \$50 due to 10% reduction
231	Publication Form and Legal Notices	-	-	-	-	-	-	-	
239	Dues and Subscription	-	-	-	300	300	-	-	
245	Telephone	713	1,114	623	1,200	1,200	615	1,200	
255	Data Processing Support	19,529	26,283	32,206	60,000	60,000	43,513	65,940	cyber training \$1.4K, server backup \$4.5K, has obligations of \$57.1K so no reduction
267	Repairs and Maint. - Computer Equip	-	-	732	2,000	2,000	876	2,000	
	Total Contractual Services	20,242	27,397	33,581	63,600	63,600	46,003	69,140	
	Supplies								
311	Office Supplies	722	87	1,024	1,500	1,500	145	1,500	
312	Small Items of Equipment	3,828	1,504	3,017	4,000	4,000	2,310	4,000	
326	Clothing and Uniforms	-	-	-	200	200	-	-	
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-	-	-	
340	Meeting Expense	-	-	-	300	300	-	300	
	Total Supplies	4,550	1,591	4,041	6,000	6,000	2,456	5,800	
	Fixed Charges								
533	Machinery & Equipment - Copier	-	-	-	50	50	-	-	less \$50 due to 10% reduction
	Total Fixed Charges	-	-	-	50	50	-	-	
	Capital Outlay								
944	Computer Equipment and Software	12,538	1,819	14,997	15,000	15,000	13,907	15,000	
	Total Capital Outlay	12,538	1,819	14,997	15,000	15,000	13,907	15,000	
	Total Information Systems	123,145	114,710	143,744	182,661	182,661	157,015	190,719	Cybersecurity training, server backup, 10% raise, less \$150 due to 10% reduction

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
41700 Planning and Zoning									
Personnel									
111	Regular Employee Salaries	\$ 237,680	\$ 236,772	\$ 219,645	\$ 208,425	\$ 208,425	\$ 209,760	\$ 218,400	
113	Salaries - Overtime	-	-	-	2,100	2,100	-	1,000	
141	OASI Employers Share	17,451	17,423	20,013	16,767	16,767	16,047	16,794	
142	Employee Health Insurance	18,737	22,284	26,920	33,000	33,000	26,197	33,000	
143.001	Retirement - TCRS	12,331	12,336	11,508	11,896	11,896	11,789	12,857	5.62% to 5.86%
145	Employee Life Insurance	130	130	119	175	175	136	175	
147	Unemployment Insurance	120	120	128	350	350	144	350	
148	Education/Training/Travel/Lodging	1,658	501	1,688	4,000	4,000	2,505	3,500	less \$500 due to 10% reduction
	Total Personnel	\$ 288,105	\$ 289,566	\$ 280,002	\$ 276,712	\$ 276,712	\$ 286,578	\$ 288,066	
Contractual Services									
211	Postage	\$ 49	\$ 30	\$ 43	\$ 200	\$ 200	\$ 7	\$ 200	
221	Printing, Duplicating and Typing	309	137	285	1,000	1,000	321	700	
231	Publication Formal and Legal Notices	1,467	1,623	5,323	6,000	6,000	5,570	6,000	
234	Manuals and Code Updates	289	1,358	-	1,500	1,500	1,300	1,000	less \$500 due to 10% reduction
239	Dues and Subscription	4,310	3,685	5,700	5,000	5,000	3,606	5,000	
245	Telephone	2,149	2,212	2,032	3,000	3,000	1,664	3,000	
259	Other Professional Service	25,931	13,785	9,649	30,000	30,000	24,578	35,000	stormwater ordinance changes, less \$5K due to 10% reduction
281	Repairs and Maint. - Vehicles	1,130	757	1,197	2,500	2,500	500	2,000	less \$500 due to 10% reduction
282	Online SDS Management	1,799	1,799	2,131	2,500	2,500	2,131	3,000	annual increase
	Total Contractual Services	\$ 37,413	\$ 25,366	\$ 26,380	\$ 51,700	\$ 51,700	\$ 39,678	\$ 55,900	
Supplies									
311	Office Supplies	\$ 316	\$ 779	\$ 1,022	\$ 700	\$ 700	\$ 659	\$ 1,500	orig items for plat/plan storage
312	Small Items of Equipment	3,975	460	2,647	2,800	2,800	2,212	2,800	
326	Clothing and Uniforms	-	410	382	1,200	1,200	1,131	1,000	less \$200 due to 10% reduction
329	Other Operating Supplies	4	-	80	200	200	210	200	
331	Gas, Oil, Diesel Fuel and Grease	2,739	2,496	2,981	4,500	4,500	3,251	4,500	
334	Tires and Tubes	-	1,484	1,118	1,500	1,500	1,118	1,500	
340	Meeting Expenses	204	-	-	800	800	477	800	
341	City Cemetery Expense	-	-	9	100	100	-	100	
	Total Supplies	\$ 7,228	\$ 5,629	\$ 8,240	\$ 11,800	\$ 11,800	\$ 9,058	\$ 12,400	
Fixed Charges									
533	Machinery & Equipment - Copier	\$ 1,240	\$ 1,611	\$ 1,506	\$ 3,000	\$ 3,000	\$ 1,837	\$ 3,000	
	Total Fixed Charges	\$ 1,240	\$ 1,611	\$ 1,506	\$ 3,000	\$ 3,000	\$ 1,837	\$ 3,000	
Capital Outlay									
	Total Planning and Zoning	\$ 339,986	\$ 322,172	\$ 316,108	\$ 343,212	\$ 343,212	\$ 317,151	\$ 357,366	stormwater ordinance, 10% raise, less \$6.7K due to 10% reduction

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
41800	General Government and Buildings								
	Personnel								
143	Retirement Expense	1,741	2,307	2,186	5,000	5,000	2,007	2,500	Acurt & Associates, split cost with school system
149	Other Employee Benefits	19,117	(92)	20	50,000	50,000	170	20,000	possible broker fees, less \$30K due to 10% reduction
	Total Personnel	20,858	2,245	2,205	55,000	55,000	2,177	22,500	
	Contractual Services								
216	Radio and Cable Services	1,352	1,401	1,405	2,000	5,000	4,855	2,000	
241	Electric	52,328	45,088	44,482	65,000	62,000	42,085	55,000	
241.001	DREWC-Electric Substation	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
242	Water	6,140	5,921	5,728	10,000	10,000	7,208	10,000	
244	Gas	12,413	13,776	18,011	22,000	22,000	14,052	20,000	
245	Telephone	49,682	31,191	17,658	45,000	45,000	33,866	38,000	
251	Medical Services	7,215	11,420	18,838	20,000	20,000	12,913	20,000	
258	Census 2020 Expense	4,896	2,138	-	-	-	-	-	
259	Other Professional Service	1,682	722	31,926	37,000	37,000	27,242	35,000	
266	Repairs and Maint - Buildings	19,772	21,722	12,441	35,000	35,000	20,818	45,000	gutter/mold repair (\$10k)
292	Janitorial Services	18,160	22,800	20,845	35,000	35,000	20,950	25,000	
	Total Contractual Services	201,640	186,179	199,335	301,000	301,000	213,999	280,000	
	Supplies								
311	Office Supplies	2,593	300	293	3,000	3,000	2,219	3,000	
324	Household and Janitorial Supplies	4,366	1,426	2,587	3,500	3,500	834	3,000	
	Total Supplies	6,959	1,726	2,871	6,500	6,500	3,053	6,000	
	Fixed Charges								
511	General Liability	127,094	143,237	151,119	175,000	175,000	171,219	175,000	
515	Workers Compensation Insurance	218,986	101,178	96,628	250,000	250,000	96,653	150,000	less \$100K for 10% reduction
521	Building Insurance	9,662	6,787	6,535	10,000	10,000	10,000	10,000	
521.001	Building Insurance-Conference Ctr	-	3,006	-	10,000	10,000	-	-	
533	Machinery/Equip - Copier	1,713	940	1,014	2,000	2,000	1,046	1,800	
533.001	IT Hardware Purchase-State Grant	-	4,999	-	-	-	-	-	
533.002	Machinery/Equip - Computer Software	-	-	-	-	-	-	-	
533.003	Machinery/Equip - Postage Machine	2,158	2,096	2,374	3,500	3,500	462	2,600	
	Total Fixed Charges	359,613	282,243	257,670	450,500	450,500	279,381	339,400	
	Capital Outlay								
948	Westwood Grant Expenses	52,376	-	-	-	-	-	-	
948.004	Transportation Plan-TDOT	-	-	-	-	-	-	-	
948.006	TDOT Signalization Project	17,340	831	1,275	190,128	190,128	10,435	179,693	
948.007	TDOT Widening Project	-	174,259	-	-	-	8,589	-	
948.01	Site Development Grant (MHP)	-	-	-	-	-	-	-	
948.011	Transportation Grant w/ Tullahoma	-	-	-	-	-	-	-	
948.012	THDA Home Grant Expense	252,382	-	-	-	-	-	-	
948.013	STP Grant Projects	-	-	-	-	-	-	-	
948.014	CSES Renovation Project	-	2,188,636	1,649,182	-	-	123,689	-	
948.015	Industrial Bd of Coffee Co Reimb	-	242,285	151,987	-	-	-	-	
948.016	Multi-Modal Sidewalk Grant	-	-	10,321	45,750	45,750	-	45,750	Will be done by TDOT \$1m. City total \$50,000 already paid \$4,250
948.017	ARC Downtown Grant	-	-	-	200,000	200,000	4,706	195,294	

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
Total General Government and Buildings		\$ 911,167	\$ 3,059,404	\$ 2,274,796	\$ 1,248,878	\$ 1,248,878	\$ 646,028	\$ 1,058,637	repair & maintenance buildings, less \$20K due to 10% reduction	
Total Capital Outlay		\$ 322,098	\$ 2,606,011	\$ 1,812,766	\$ 435,878	\$ 435,878	\$ 147,419	\$ 420,737		
41850 Economic Development Board										
148	Education/Travel/Lodging	-	-	275	7,500	4,000	763	7,500	inflation, less \$500 during 10% reduction	
171	Administrative Director Support	-	-	40,000	40,000	48,000	48,000	50,000	cost of labor increase, less \$9K during 10% reduction	
171,001	Outside Retail Dev. Consultant	-	-	-	44,000	48,000	22,975	18,000	renewal of consultant is less than in initial year, less \$2K during 10% reduction	
	Total Personnel	-	-	40,275	91,500	100,000	71,738	75,500		
Contractual Services										
221	Marketing Materials/Advertising	-	-	7,580	10,000	5,000	5,000	6,000	inflation	
252	Legal Services	-	-	7,580	10,000	5,000	5,000	15,000	hired attorney specializing in incentives	
	Total Contractual Services	-	-	7,580	10,000	10,000	10,000	21,000		
Supplies										
310	Trade Show Exhibit	-	-	-	7,500	3,000	3,000	7,500	inflation, less \$500 during 10% reduction	
312	Computer/Office Equipment	-	-	1,135	5,000	1,000	-	1,000	moved to needs of other areas	
329	Other Operating Supplies	-	-	-	-	-	-	7,500	additional operating materials, less \$4.5K during 10% reduction	
	Total Supplies	-	-	1,135	12,500	4,000	3,000	18,000		
Total Economic Development Board		\$ -	\$ -	\$ 48,990	\$ 114,000	\$ 114,000	\$ 84,738	\$ 112,500	9.6% increase, less \$12.5K during 10% reduction	
41900 Conference Center										
Personnel										
111	Regular-Employee Salaries	-	\$ 73,526	\$ 5,045	-	-	-	-		
113	Salaries - Overtime	-	-	-	668	-	-	-		
141	OASIS Employers Share	-	4,369	-	-	-	-	-		
142	Employee Health Insurance	-	16,388	2,159	-	-	-	-		
143,001	Retirement - TCRS	-	3,599	192	-	-	-	-		
145	Employee Life Insurance	-	33	-	-	-	-	-		
147	Unemployment Insurance	-	72	-	-	-	-	-		
	Total Personnel	\$ -	\$ 98,587	\$ 8,064	\$ -	\$ -	\$ -	\$ -		
Total Conference Center		\$ -	\$ 98,587	\$ 8,064	\$ -	\$ -	\$ -	\$ -		

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
42100	Police												
	Personnel												
111	Regular Employee Salaries	1,771,032	1,796,899	1,909,901	1,989,750	1,989,750	1,970,434	2,098,500	asked for \$48,276 for addl officer and \$2,475.20 for clerk promotion not budgeted				
113	Salaries - Overtime	41,818	35,223	96,599	79,800	60,000	99,733	105,000	Bonnaroo				
135	Holiday	50,680	54,614	56,487	172,769	184,838	57,577	60,500					
141	OASD Employers Share	137,348	138,794	151,455	365,000	365,000	162,772	172,431					
142	Employee Health Insurance	315,233	305,402	341,295	40,031	35,000	351,870	365,000					
143	Retirement - ING	21,895	21,989	23,293	121,093	121,093	29,833	35,000					
143.001	Retirement - TCRS	78,943	79,443	88,102	1,600	1,600	119,579	132,084	5.62% to 5.86%				
145	Employee Life Insurance	1,128	1,140	1,131	3,500	2,000	1,310	1,800					
147	Unemployment Insurance	1,033	1,027	1,085	20,000	20,000	1,062	2,000					
148	Education/Training/Travel/ Lodging	16,608	16,078	19,218	20,000	20,000	17,441	23,000	Inflation				
	Total Personnel	2,435,518	2,450,589	2,698,567	2,886,543	2,864,281	2,811,611	2,985,115					
	Contractual Services												
211	Postage	515	437	390	600	600	433	600					
213	Automobile Licenses and Title	113	318	388	300	300	292	400	addl/registration fees				
216		283	944	-	1,500	1,500	217	1,500					
221	Printing, Duplicating and Typing	2,326	480	882	2,500	2,500	382	2,500					
231	Legal Advertisement	1,138	100	115	800	600	302	800					
239	Dues and Subscription	995	1,155	200	400	400	40	1,000	addl officers in associations				
245	Telephone	13,582	17,518	21,325	18,000	21,000	19,858	21,000	less \$8K during 10% reduction				
256	Information System Support	10,150	11,561	24,448	30,000	30,000	21,596	22,000	FY23 Family Counseling Contract				
259	Other Professional Services	-	-	-	-	-	-	-					
259.001	Collection Expense Fees	-	532	-	38,000	50,000	48,682	40,000	accident and older fleet repairs, less \$10K during 10% reduction				
261	Repairs and Maint. - Vehicles	32,626	31,566	-	200	200	-	200					
267	Repairs and Maint. - Computer Equip	64	119	-	200	200	-	200					
269	Repairs and Maint. - Other	-	-	-	200	200	-	200					
	Total Contractual Services	61,792	64,730	88,281	92,300	118,548	103,051	90,000					

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024			
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget
	Supplies														
311	Office Supplies	1,501	1,225	500	5,633	5,000	5,000	5,000	5,000	1,932	5,000	5,000			
311.001	Office Supplies-SOR	200	500	350	-	350	350	350	350	156	350	350			
312	Small Items of Equip	13,978	19,303	18,422	18,422	22,100	22,100	22,100	22,100	12,923	22,100	22,100			
323.001	Trustee Expenses	-	-	-	-	-	-	-	-	-	-	-			
323.002	Community Policing Expense	23,082	18,893	12,428	22,503	30,000	30,000	30,000	30,000	22,159	28,000	28,000		less \$4K during 10% reduction	
326	Clothing and Uniforms	9,740	9,740	5,823	9,957	11,000	11,000	11,000	11,000	8,234	11,000	11,000			
327	Firearm Supplies	2,698	5,823	3,585	7,000	7,000	7,000	7,000	7,000	5,205	7,000	7,000			
329	Other Operating Supplies	3,997	7,887	5,280	4,500	4,500	4,500	4,500	4,500	4,449	4,500	4,500			
331	Gas, Oil, Diesel Fuel and Grease	61,308	56,219	94,731	85,000	85,000	105,000	104,256	104,256	104,256	100,000	100,000		Increase fuel cost, less \$5K during 10% reduction	
334	Tires and Tubes	5,988	5,999	5,145	6,000	6,000	6,000	6,000	6,000	3,659	6,000	6,000			
	Total Supplies	122,492	128,277	185,256	170,950	170,950	190,950	162,972	181,950	181,950	181,950	181,950			
	Fixed Charges														
533	Machinery & Equipment - Copier	167	1,922	212	1,800	1,800	1,800	1,800	1,800	500	1,800	1,800			
	Total Fixed Charges	167	1,922	212	1,800	1,800	1,800	1,800	1,800	500	1,800	1,800			
	Capital Outlay														
944	Computer Equipment and Software	18,522	11,909	9,961	18,000	20,000	20,000	20,316	20,316	13,000	13,000	13,000		less \$5K during 10% reduction	
944.001	IT Hardware Purchase-State Grant	-	30,258	-	-	-	-	-	-	-	-	-			
944.002	VCIF Grant	-	-	-	-	-	-	-	-	-	-	-		year 1 & 2 of 3 year grant of new grant for body cameras, lasers/radios, computers	
	Total Capital Outlay	18,522	42,167	9,961	18,000	20,000	20,000	20,316	20,316	13,000	13,000	13,000			
	Total Police	2,638,491	2,687,885	2,952,257	3,139,593	3,195,579	3,098,450	3,399,584	3,399,584	3,399,584	3,399,584	3,399,584		Grant, fuel, Bonnaroo overtime, 10% raises, less \$32K during 10% reduction	

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
Personnel									
42200	Fire								
111	Regular Employee Salaries	\$ 1,349,596	\$ 1,335,817	\$ 1,382,757	\$ 1,515,150	\$ 1,515,150	\$ 1,520,446	\$ 1,571,507	addl firefighter not included at \$45,457
113	Salaries - Overtime	79,568	72,584	119,043	84,000	120,000	119,088	120,000	
135	Holiday	58,882	59,025	65,189	68,250	68,250	65,664	71,500	
141	OASD Employers Share	108,449	107,135	113,315	133,074	133,074	130,448	134,870	
142	Employee Health Insurance	221,909	233,198	257,211	300,000	282,000	268,816	300,000	
143	Retirement - ING	11,119	11,417	11,923	15,188	15,188	14,001	14,000	
143.001	Retirement - TORS	69,270	69,231	71,282	94,764	94,764	99,925	103,312	5.62% to 5.86%
145	Employee Life Insurance	957	939	916	1,300	1,300	1,071	1,300	
147	Unemployment Insurance	816	792	760	5,000	5,000	902	2,000	
148	Education/Training/Travel/Lodging	10,875	6,876	13,281	18,000	20,000	19,714	20,000	additional training
	Total Personnel	\$ 1,911,441	\$ 1,897,014	\$ 2,015,687	\$ 2,234,726	\$ 2,234,726	\$ 2,230,073	\$ 2,338,489	
Contractual Services									
211	Postage	\$ 163	\$ -	\$ 54	\$ 150	\$ 150	\$ 25	\$ 150	
216	Radio and TV Services	4,337	4,500	4,493	4,000	4,600	4,500	4,600	increased rates
221	Printing, Duplicating and Typing	-	-	-	150	150	129	150	
221.002	Calendar Expense	-	-	-	-	-	-	-	
221.001	Nat. Fire Safety Council	903	2,890	-	-	-	1,658	-	
231	Publication and Legal Notices	99	183	56	300	300	56	300	
236	Public Relations (Advertising)	3,973	1,383	1,214	2,500	2,800	2,682	2,500	Target Solutions Program
239	Dues and Subscription	1,545	1,892	1,975	2,000	2,200	2,265	6,000	Target Solutions Program
245	Telephone	6,421	5,435	6,586	7,040	7,040	6,991	9,000	Cradle Point Ipad WiFi for vehicles
259	Other Professional Services	-	-	-	9,202	9,202	9,202	9,202	FY23 Family Counseling Contract
261	Repairs and Maint - Vehicles	21,903	45,719	48,290	43,000	43,000	43,095	43,000	
266	Repairs and Maint - Buildings	12,979	9,301	11,576	12,000	22,000	22,875	30,000	\$4.8K windows station #1, \$3.2K redo floors both stations
266.001	Repairs & Maint - Bldgs (HVAC)	430	260	485	800	800	278	800	
269	Repairs and Maint - Other	-	-	-	1,000	1,000	-	1,000	
269.300	Repairs and Maint - Fire Hydrants	-	-	-	-	-	-	8,500	strip and paint 110 hydrants
271	Reserve Firemen	60	120	1,160	2,000	2,000	1,000	2,000	
	Total Contractual Services	\$ 52,813	\$ 71,483	\$ 75,889	\$ 74,940	\$ 96,899	\$ 94,758	\$ 108,000	

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024			
		Audited		Audited		Audited		Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
	Supplies														
311	Office Supplies	921	\$	209	\$	544	\$	800	\$	800	\$	576	\$	1,000	
312	Small Items of Equipment	26,063		22,438		26,949		30,000		35,000		33,106		35,000	spare parts for radio system, less \$5K 10% reduction
322	Chemical, Lab and Medical Supplies	892		849		2,680		3,000		3,000		2,465		4,000	
324	Household and Janitorial Supplies	2,371		2,774		2,128		3,000		3,000		2,514		3,000	
326	Clothing and Uniforms	13,601		10,720		23,022		18,000		22,000		21,358		22,000	
326.001	Clothing and Uniforms - PPE Turnout Gear	25,730		5,173		18,623		30,000		34,000		32,216		30,000	
328	Educational Supplies (Fire Prevention)	2,995		3,941		1,633		2,500		3,500		3,396		5,000	
329	Other Operating Supplies	14,189		19,224		15,013		24,000		25,000		21,738		25,000	
329.001	Other Operating Supplies - Bed														replace all beds both stations, less \$5K due to 10% reduction
331	Gas, Oil, Diesel Fuel and Grease	12,473		10,784		17,487		20,000		27,000		26,001		19,500	increased fuel cost
334	Tires and Tubes	1,908		5,659		5,367		8,000		8,000		6,832		10,000	
344	Safety Supplies	148		521		-		1,000		1,000		-		1,000	
	Total Supplies	101,291	\$	82,302	\$	113,446	\$	140,300	\$	162,300	\$	150,203	\$	182,500	
	Fixed Charges														
533	Machinery and Equipment - Copier	600	\$	441	\$	334	\$	1,000	\$	1,000	\$	441	\$	1,000	
944.001	IT Hardware Purchase-State Grant	-		4,999		-		-		-		-		-	
571	Inspections/Testing	10,986		7,726		6,664		13,000		13,000		12,728		15,000	generator annual maintenance
	Total Fixed Charges	11,586	\$	13,166	\$	6,998	\$	14,000	\$	14,000	\$	13,169	\$	16,000	
	Total File	2,077,131	\$	2,063,965	\$	2,212,020	\$	2,463,966	\$	2,507,925	\$	2,489,201	\$	2,644,989	Building R&M, increased overtime, 10% raise, reduced \$16K due to 10%

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
43100	Public Works												
	Personnel												
111	Regular-Employee Salaries	\$ 804,137	\$ 811,263	\$ 815,945	\$ 946,050	\$ 946,050	\$ 944,860	\$ 1,124,063					
113	Salaries - Overtime	23,006	23,662	23,706	31,500	31,500	20,060	33,000					
141	OASI-Employers Share	58,658	58,395	61,294	75,561	72,373	56,519	88,515					
142	Employee Health Insurance	151,273	148,668	179,447	198,000	198,000	164,122	198,000					
143	Retirement - ING	7,500	7,453	7,944	10,381	10,381	7,907	9,450					
143.001	Retirement - TCRS	36,747	34,847	35,091	55,793	55,793	54,228	67,804					5.62% to 5.86%
145	Employee Life Insurance	527	508	493	740	740	565	740					
147	Unemployment Insurance	431	448	435	1,500	1,500	553	1,500					
148	Educator/Training/Travel/Lodging	1,509	600	1,515	5,000	5,000	-	5,000					
	Total Personnel	\$ 1,083,788	\$ 1,085,844	\$ 1,125,868	\$ 1,324,525	\$ 1,321,337	\$ 1,248,814	\$ 1,528,072					
	Contractual Services												
211	Postage	\$ 229	\$ 537	\$ 438	\$ 800	\$ 800	\$ 472	\$ 600					
213	Automobile Licenses and Title	59	-	46	200	200	23	200					less \$200 increase ask + \$200 due to 10% reduction
216	Radio and TV Services	1,354	1,303	1,419	5,000	3,000	715	3,000					less \$200 increase ask due to 10% reduction
221	Printing, Duplicating and Typing	-	-	-	400	400	-	400					
231	Publication/Formal Ads	1,057	-	325	2,000	2,000	710	2,000					
239	Dues and Subscriptions	80	-	65	4,000	1,000	-	1,000					
242	Waiver	3,004	2,876	2,282	3,500	3,500	2,819	3,500					
245	Telephone	3,274	3,103	2,917	7,500	5,000	2,724	4,000					less \$1K due to 10% reduction
247	Street Lighting	242,966	222,360	203,064	275,000	268,688	200,967	250,000					less \$2K increase ask due to 10% increase
251	Veterinary Services	1,025	737	1,722	3,000	3,000	2,744	3,000					
255	Data Processing	-	-	-	-	-	-	-					
259	Other Professional Services	7,148	2,218	1,462	8,000	8,000	6,537	8,000					less \$2K increase ask due to 10% increase
261	Repairs and Maint. - Vehicles	22,729	22,175	26,483	27,000	27,000	27,344	27,000					
262	Repairs and Maint. - Other Machinery	17,880	19,033	17,505	20,000	20,000	17,707	20,000					less \$5K increase ask due to 10% increase
264	Repairs and Maint. - Traffic Lighting	9,521	10,409	12,440	30,000	30,000	9,047	30,000					
266	Repairs and Maint. - Buildings	13,585	10,660	12,002	20,000	20,000	13,378	20,000					
268	Repairs and Maint. - Roads and Streets	6,482	5,659	6,768	10,000	10,000	6,128	10,000					
	Total Contractual Services	\$ 330,423	\$ 301,070	\$ 288,937	\$ 416,400	\$ 402,588	\$ 291,317	\$ 382,700					
	Supplies												
311	Office Supplies	\$ 2,250	\$ 2,227	\$ 3,715	\$ 5,000	\$ 5,000	\$ 2,556	\$ 5,000					
312	Small Items of Equipment	21,754	21,408	20,866	30,000	30,000	19,994	30,000					less \$5K increase ask due to 10% increase
322	Chemical, Lab and Medical Supplies	8,258	10,842	12,582	11,000	13,000	12,413	13,000					
323.001	Trustee Expenses	14,896	7,949	9,400	13,500	13,500	11,769	13,000					less \$500 increase ask + \$500 due to 10% reduction
324	Household and Janitorial Supplies	2,921	2,608	4,212	4,500	4,500	3,828	5,000					less \$500 increase ask due to 10% reduction
326	Clothing and Uniforms	14,668	15,816	16,591	20,000	20,000	16,890	25,000					5 new employees
331	Gas, Oil, Diesel Fuel and Grease	10,842	41,070	57,890	75,000	85,000	79,667	85,000					
334	Tires and Tubes	8,673	8,231	12,575	10,000	10,000	8,466	10,000					
342	Sign, Parts and Supplies	8,629	13,769	6,916	20,000	20,000	14,453	20,000					
343	Salt Purchase	-	18,349	16,152	15,000	15,000	15,609	15,000					less \$3K increase ask due to 10% increase
344	Safety Supplies	2,376	4,122	2,650	7,000	7,000	2,795	7,000					
	Total Supplies	\$ 95,267	\$ 146,391	\$ 163,568	\$ 211,000	\$ 223,000	\$ 188,448	\$ 228,000					
	Building Materials												

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

Schedule C

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024		
		Audited	Budget	Audited	Budget	Audited	Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Estimated Balance	Proposed Budget	
421	Guardrails	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	less \$10K increase ask due to 10% increase
451	Crushed Stone	10,066	9,614	30,807	4,002	22,005	20,000	20,000	20,000	10,075	20,000	20,000	20,000	
455	Tile and Pipe	18,175	18,175	15,000	40,000	11,497	40,000	20,000	20,000	25,264	40,000	40,000	40,000	
471	Asphalt and Asphalt Filler	8,185	8,185	55,421	37,504	37,504	90,000	90,000	90,000	14,148	20,000	20,000	20,000	
	Total Building Materials	36,408	36,408	55,421	37,504	37,504	90,000	90,000	90,000	59,484	90,000	90,000	90,000	
	Fixed Charges													
533	Machinery and Equip - Copier	306	82	82	293	293	2,000	2,000	2,000	500	500	2,000	2,000	
	Total Fixed Charges	306	82	82	293	293	2,000	2,000	2,000	500	500	2,000	2,000	
	Capital Outlay													
931	Roads, Street, and Parking	286,565	223,936	29,193	386,694	-	450,000	30,000	450,000	387,459	450,000	450,000	450,000	less \$25K increase ask due to 10% increase
931.001	Roads, Street, and Parking	16,415	29,193	2,895	354	-	10,000	10,000	30,000	30,000	30,000	30,000	30,000	less \$5K increase ask due to 10% increase
931.002	Street Striping	-	2,895	3,238	25,491	190,000	190,000	190,000	190,000	11,137	190,000	190,000	190,000	
933	Sidewalks	-	-	-	15,330	6,870	250,000	50,000	250,000	22,750	250,000	250,000	250,000	moved balance to 933.002
933.001	State Grant-Phase 1 Sidewalks	-	-	-	6,870	-	50,000	50,000	50,000	15,394	50,000	50,000	50,000	moved \$315,200 FY25
933.002	HillsChapel Road Phase 2 Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-	-	moved \$83,940 to FY25
933.003	Coffee Street Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-	-	moved \$83,940 to FY25
933.004	Caldale Street Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-	-	
933.005	Madison Street Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-	-	
933.006	Oak Drive Sidewalk Project	-	-	-	-	-	-	-	-	-	-	-	-	
938	Transition Plan Repairs	-	7,104	53	5,219	-	15,000	10,000	15,000	3,365	15,000	15,000	15,000	
939	Bridge Repairs	-	-	-	-	-	-	-	-	-	-	-	-	
943	Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	
949	Other Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
960	Capital Repairs - Street Lights	-	-	-	1,045	-	-	-	-	2,540	-	-	-	
969	Additions to Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Capital Outlay	-	-	-	1,045	-	-	-	-	-	-	-	-	
	Total Public Works	302,770	286,419	441,003	1,005,000	1,010,000	477,646	1,166,219	1,166,219	3,396,991	3,396,991	3,396,991	3,396,991	Sidewalks \$861K, 10% raise, less \$93.2K due to 10% reduction
		1,848,960	1,855,227	2,057,174	3,048,925	3,048,925	2,266,210	3,396,991	3,396,991	3,396,991	3,396,991	3,396,991	3,396,991	

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

Schedule C

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed 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	
720.003	Coffee County Child Care Center	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
720.005	South Central Human Resources	1,616	1,616	1,616	1,954	1,954	1,954	1,954	
720.006	Coffee County Library	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	
720.008	Manchester Senior Center	-	-	-	-	-	-	-	
720.010	Keep Coffee County Beautiful	-	-	-	-	-	-	-	
720.011	Manchester/Coffee County Conference Center	195,689	213,674	366,418	500,000	500,000	500,000	500,000	requested \$548,457.00
720.013	Coffee County Children's Advocacy Center	6,500	6,500	6,500	6,500	6,500	6,500	2,000	
720.014	TN Backroads Heritage	-	-	-	-	-	-	-	
720.018	Chamber of Commerce	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	-	-	-	-	-	
720.021	Coffee County DAV	-	-	-	-	-	-	-	
720.022	Haven of Hope	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	\$ 256,785	\$ 277,790	\$ 425,534	\$ 559,454	\$ 559,454	\$ 559,454	\$ 554,954	
	Total Expenditures	\$ 8,766,556	\$ 11,130,950	\$ 11,070,628	\$ 12,011,916	\$ 12,111,861	\$ 10,373,064	\$ 12,714,915	
	Other Uses								
51620	Operating Transfers								
762	Transfer to Sanitation	50,000	250,000	50,000	100,000	100,000	100,000	-	
763	Transfer to Recreation Fund	950,000	1,234,835	831,000	1,400,000	2,036,450	2,036,450	1,000,000	FY23 Recreation Center roof
764	Transfer to General Purpose School Fund	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	1,417,049	1,433,424	1,388,200	1,397,550	1,397,550	1,397,550	-	Funding used to increase Capital Equipment Fund
765.001	Transfer to Debt Service-Leave	25,900	125,500	300,000	300,000	300,000	300,000	200,000	
767	Transfer to Tourism Fund	-	-	-	-	-	-	-	
768	Transfer to Capital Equipment	-	-	87,121.5	483,900	603,886	603,886	2,322,000	See Capital Equipment Fund
	Total Other Uses	\$ 4,301,016	\$ 4,902,226	\$ 5,298,882	\$ 5,539,917	\$ 6,296,353	\$ 6,296,353	\$ 5,380,467	
	Total Expenditures and Other Uses	\$ 13,067,572	\$ 16,033,176	\$ 16,369,510	\$ 17,551,833	\$ 18,408,214	\$ 16,669,417	\$ 18,095,382	
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 1,263,507	\$ 2,739,067	\$ (126,869)	\$ (2,046,305)	\$ (2,007,597)	\$ 47,185	\$ (1,149,320)	Capital Equipment up \$1.3 million, Sidewalks (651K)
	Estimated Beginning Fund Balance July 1	6,982,715	8,246,222	11,026,747	10,989,878	10,989,878	10,989,878	10,947,063	
	Non-spendable Fund Balance	80,000	80,000	98,484	98,484	98,484	98,484	98,484	\$1000,000 to capital equipment and less \$15,000 of dirco.
	Assigned Fund Balance	-	-	-	-	-	-	-	
	Fire Department Equipment	-	-	-	-	-	-	-	
	Community Policing Fund Balance	-	-	-	-	-	-	-	
	Unassigned Fund Balance	8,166,222	10,904,299	10,801,394	8,755,089	8,793,807	10,848,579	9,699,259	
	Prior Period Adjustment	-	42,458	-	-	-	-	-	
	Estimated Ending Fund Balance June 30	\$ 8,246,222	\$ 11,026,747	\$ 10,889,878	\$ 8,853,573	\$ 8,882,291	\$ 10,947,063	\$ 9,797,743	FY23 approved budget showed \$5,967,244 with 1,748K budget deficit

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited		Audited		Audited		Original Budget	Requested Budget	Estimated Budget	Proposed Budget				
Revenues															
36332	Sale of Equipment-Street		\$ 43,159	\$ -	\$ -	\$ 4,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36333	Sale of Equipment-Sanitation		7,267	-	-	-	-	-	-	-	-	-	-	-	-
36334	Sale of Equipment-Codes		11	-	-	-	-	-	-	-	-	-	-	-	-
36335	Sale of Equipment-Recreation		-	-	-	3,696	-	-	-	-	-	-	-	-	-
36350	Insurance Recoveries		-	-	202	-	-	-	-	-	-	-	-	-	-
36351	Donation from Tourism for Recreation		3,875	-	-	-	-	-	-	-	-	-	-	-	-
36360	Sale of Vehicles-Street		17,500	-	-	-	-	-	-	-	-	-	-	-	-
36362	Sale of Vehicles-Sanitation		13,362	-	-	-	-	-	-	-	-	-	-	-	-
36364	Sale of Vehicles-Police		15,919	-	-	-	-	-	-	-	-	-	-	-	-
36364	Sale of Vehicles-Police		2,129	-	-	-	-	-	-	-	-	-	-	-	-
36365	Sale of Vehicles-Codes		1,790	-	-	-	-	-	-	-	-	-	-	-	-
36961	Transfer from General Fund		-	-	-	871,215	-	-	-	-	-	-	-	-	-
36965	Transfer from Sanitation		-	-	-	871,215	-	-	-	-	-	-	-	-	-
	Total Revenues		\$ 105,012	\$ -	\$ 202	\$ 879,285	\$ 483,900	\$ 603,886	\$ 603,886	\$ 603,886	\$ 603,886	\$ 2,322,000	\$ 125,000	\$ -	\$ -
Expenditures															
41310-943	Vehicles-Administration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41510-943	Vehicles-Finance		-	-	-	-	-	-	-	-	-	-	-	-	-
41600-943	Vehicles-Information Systems		-	-	-	-	-	-	-	-	-	-	-	-	-
41700-942	Equipment-Health and Codes		-	-	-	-	-	-	-	-	-	-	-	-	-
41700-943	Vehicles- Health and Codes		-	-	-	-	-	-	-	-	-	-	-	-	-
41800-921	Building Improvement/Renovations		-	-	-	-	-	-	-	-	-	-	-	-	-
41800-949	Other Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
42100-943	Vehicles-Police		-	-	-	-	-	-	-	-	-	-	-	-	-
42100-949	Other Machinery and Equipment		-	-	-	311,200	-	-	-	-	-	-	-	-	-
42200-921	Building Improvement/Renovations-Fire		-	-	12,200	-	-	-	-	-	-	-	-	-	-
42200-943	Vehicles-Fire		-	-	-	-	-	-	-	-	-	-	-	-	-
42200-949	Other Machinery and Equipment-Fire		-	-	-	212,807	-	-	-	-	-	-	-	-	-
43100-943	Vehicles-Street		23,500	-	-	8,500	250,000	27,000	27,000	27,000	27,000	160,000	-	-	-
43100-949	Other Machinery and Equipment		44,503	-	-	204,361	125,000	125,000	125,000	125,000	125,000	-	-	-	-
43100-980	Capital Repairs-Street Lights		5,917	-	-	6,361	100,000	100,000	11,301	11,301	100,000	100,000	100,000	100,000	100,000
43200-943	Vehicles-Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-
43200-949	Other Machinery and Equipment-Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-
44420-921	Building Improvement/Renovation-Rec Center		33,000	-	9,925	6,075	8,900	20,474	20,474	20,474	550,000	-	-	-	-
44420-943	Vehicles-Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-
44420-949	Other Machinery and Equipment-Rec Center		13,365	-	9,720	46,024	-	8,819	8,819	8,819	-	-	-	-	-
44720-921	Building Improvements-Parks		-	-	-	12,501	-	16,311	16,311	16,311	-	-	-	-	-
44720-943	Vehicles-Parks		-	-	-	-	-	-	-	-	-	-	-	-	-
44720-949	Other Machinery and Equipment-Parks		21,730	-	-	529	-	-	-	-	-	47,000	-	-	-

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

Schedule D-5

Total Expenditures	\$	142,015	\$	38,779	\$	808,359	\$	483,900	\$	715,557	\$	628,859	\$	1,447,000
--------------------	----	---------	----	--------	----	---------	----	---------	----	---------	----	---------	----	-----------

City of Manchester, Tennessee

Annual Budget

For the Fiscal Year Ending June 30, 2024

Schedule D-5

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023	
		Audited	Audited	Audited	Audited	Original Budget	Original Budget	Original Budget	Estimated Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	Revenues over (Under) Expenditures	\$ (37,003)	\$ (38,577)	\$ 70,906	\$ -	\$ (111,871)	\$ (22,973)	\$ 1,000,000					
	Estimated Beginning Fund Balance July 1	\$ 319,846	\$ 282,843	\$ 244,266	\$ 315,172	\$ 315,172	\$ 315,172	\$ 292,199					
	Estimated Ending Fund Balance June 30	\$ 282,843	\$ 244,266	\$ 315,172	\$ 315,172	\$ 203,501	\$ 292,199	\$ 1,292,199					

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	
<u>Revenues</u>										
<u>Intergovernmental</u>										
33432	ARR Funds Revenue									
33433	TDECARR Funds Revenue									
33499	State CARES ACT - COVID19 Reimb									
33700	Coffee County Industrial Park									
	Total Intergovernmental	17,400	45,775.00	17,400	17,400	17,400	17,400	17,400	17,400	34,800
	Charges for Current Services									
	Billing and Admin Fees/Sanitization									
34461	Total Charges for Current Services	19,859	-	-	-	-	-	-	-	-
	Other Revenues									
36101	Interest Earnings	26,556	13,481	12,551	33,000	33,000	33,000	33,000	14,234	33,000
36330	Sale of Equipment/Vehicles	-	-	-	3,000	3,000	3,000	3,000	67,589	-
36350	Insurance Recoveries	9,514	-	-	-	-	-	-	23,807	-
36530	Loss on Disposal of Fixed Assets	-	-	-	-	-	-	-	-	-
36950	Bad Debts Collections	-	-	163	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	15,972	-	16,500	16,500	16,500	16,500	15,972	16,500
36980	Other Revenues	-	-	-	-	-	-	-	1,367	-
36981	Bond Premiums	-	-	-	-	-	-	-	-	-
36998	Contributed Assets	-	-	-	-	-	-	-	-	-
36999	Donated Infrastructure	481,637	632,200	-	100,000	100,000	100,000	100,000	-	100,000
	Total Other Revenues	532,227	661,653	12,714	153,500	153,500	153,500	153,500	122,969	150,500
	<u>Water & Sewer Revenue</u>									
37111	Inside Res/Metered Water Sales	745,412	991,776	924,761	910,000	910,000	910,000	910,000	940,620	1,078,140
37112	Inside Comm/Metered Water Sales	529,385	513,917	549,962	587,600	587,600	587,600	587,600	586,340	678,300
37113	Inside Ind/Metered Water Sales	198,151	193,503	198,552	208,000	208,000	208,000	208,000	206,767	242,760
37114	Outside Res/Metered Water Sales	829,045	856,298	864,440	899,600	899,600	899,600	899,600	918,772	1,064,455
37115	Outside Comm/Metered Water Sales	146,779	140,554	135,616	156,000	156,000	156,000	156,000	145,816	172,550

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2022-2023		2023-2024		
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget						
37116	Outside Ind/Metered Water Sales	391,449	390,248	441,711	447,200	447,200	447,200	447,200	447,200	447,200	447,200	473,747	532,168					
37117	Unbilled Water	-	-	-	800	-	800	-	800	-	800	-	800	-	800	-	800	
37119	Other Metered Water Sales	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	
37121	Ready To Serve	4,845	3,417	1,577	2,500	2,500	2,500	2,500	2,500	2,500	2,500	473	2,500					
37131	Sprinkler Syst/Fire Protection	61,975	62,429	65,009	65,000	65,000	65,000	65,000	65,000	65,000	65,000	64,318	65,000					
37141	Sales to Hillsville	481,222	488,467	556,867	590,000	590,000	590,000	590,000	590,000	590,000	590,000	546,716	639,000					
37191	Forfeited Discounts/Penalties	75,775	114,731	102,098	122,000	122,000	122,000	122,000	122,000	122,000	122,000	94,983	98,000					
37193	Water Service Calls	59,509	57,343	61,360	60,000	60,000	60,000	60,000	60,000	60,000	60,000	63,768	60,000					
37196	Water Tap Fees	126,051	123,880	126,538	100,000	100,000	100,000	100,000	100,000	100,000	100,000	156,862	130,000					
37199	Miscellaneous-Water	62,761	63,531	56,942	32,000	32,000	32,000	32,000	32,000	32,000	32,000	62,095	50,000					
37211	Sewer Chg/Inside Residential	1,042,341	1,055,337	1,069,853	1,092,000	1,092,000	1,092,000	1,092,000	1,092,000	1,092,000	1,092,000	1,131,366	1,299,480					
37212	Sewer Chg/Inside Commercial	627,600	605,642	652,755	676,000	676,000	676,000	676,000	676,000	676,000	676,000	715,010	804,440					
37213	Sewer Chg/Inside Industrial	266,251	273,097	274,032	291,200	291,200	291,200	291,200	291,200	291,200	291,200	241,392	291,788					
37214	Sewer Chg/Outside Residential	6,062	5,922	4,341	6,250	6,250	6,250	6,250	6,250	6,250	6,250	4,285	6,250					
37215	Sewer Chg/Outside Commercial	104,911	83,661	85,504	106,600	106,600	106,600	106,600	106,600	106,600	106,600	90,768	110,000					
37216	Sewer Chg/Outside Industrial	468,051	380,976	423,552	504,400	504,400	504,400	504,400	504,400	504,400	504,400	415,271	500,000					
37241	Hillsville Sewer-Unbilled	14,546	14,348	30,958	15,600	15,600	15,600	15,600	15,600	15,600	15,600	70,037	60,000					
37295	Pretreatment Fees	53,328	60,653	62,770	57,000	57,000	57,000	57,000	57,000	57,000	57,000	59,388	57,000					
37296	Sewer Tap Fees	17,692	44,250	28,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	19,500	15,000					
37297	Single Family Capacity	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000			new fee starting 4/2023	
37298	Hotel/Motel Capacity	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000			new fee starting 4/2023	
37299	Commercial/Industrial Capacity	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000			new fee starting 4/2023	
	Total Other Revenues	\$ 6,313,141	\$ 6,523,980	\$ 6,717,208	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 6,954,750	\$ 7,008,294	\$ 7,997,631					
	Total Revenues	\$ 6,882,627	\$ 7,248,808	\$ 6,747,322	\$ 7,125,650	\$ 7,125,650	\$ 7,125,650	\$ 7,125,650	\$ 7,125,650	\$ 7,125,650	\$ 7,125,650	\$ 8,786,225	\$ 9,830,750					

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget		
Expenses											
Purification											
Contractual Services											
241	Electric	\$ 75,027	\$ 62,737	\$ 79,597	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 61,652	\$ 65,000	
	Telephone and Telegraph	15,017	25,458	19,079	25,000	25,000	25,000	25,000	420	500	stopped in 12/21
245	Total Contractual Services	\$ 90,044	\$ 88,195	\$ 98,676	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 62,072	\$ 65,500	
Supplies											
353	Water Purchased for Resale	\$ 1,185,766	\$ 1,106,764	\$ 1,336,707	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000	\$ 1,397,606	\$ 1,680,000	12% increase
	Total Supplies	\$ 1,185,766	\$ 1,106,764	\$ 1,336,707	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000	\$ 1,360,000	\$ 1,397,606	\$ 1,680,000	
Fixed Charges											
541	Provision for Depreciation	\$ 488,625	\$ 496,902	\$ 760,905	\$ 480,000	\$ 480,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	
	Total Fixed Charges	\$ 488,625	\$ 496,902	\$ 760,905	\$ 480,000	\$ 480,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	
Total Purification											
		\$ 1,764,435	\$ 1,691,861	\$ 2,196,287	\$ 1,930,000	\$ 1,930,000	\$ 2,250,000	\$ 2,259,677	\$ 2,545,500		
Shop and Maintenance											
Personnel											
111	Regular Employee Salaries	\$ 1,009,656	\$ 972,621	\$ 1,026,385	\$ 1,075,000	\$ 1,128,750	\$ 1,200,000	\$ 1,199,211	\$ 1,182,500		FY23 Payouts \$100K
113	Salaries - Overtime	94,022	91,403	119,976	100,000	105,000	110,000	111,445	110,000		
130	Accrued Benefits	11,289	(31,809)	24,661	30,000	31,500	31,500	34,650	30,000		
141	OASI Employers Share	80,768	76,975	82,926	93,500	98,109	102,625	102,916	101,171		
142	Employee Health Insurance	182,717	188,288	205,063	220,000	220,000	220,000	214,646	220,000		
143	Retirement - ING	18,509	15,602	15,712	20,000	21,205	21,205	9,758	20,000		
143.001	Retirement - TCRS	87,782	41,375	45,903	53,700	57,315	75,392	75,606	77,499		
145	Employee Life Insurance	700	668	647	1,000	1,000	1,000	746	1,000		
146	Worker's Compensation	36,644	19,760	12,269	45,000	45,000	45,000	12,518	45,000		
147	Unemployment Insurance	588	595	592	1,000	1,000	1,000	647	1,000		
148	Education/Training/Travel/Lodging	3,402	3,813	6,625	6,500	6,500	8,000	8,444	8,000		employee turnover
149	Other Employee Benefits	-	-	-	-	-	-	-	-		
Total Personnel											
		\$ 1,526,057	\$ 1,379,291	\$ 1,540,759	\$ 1,645,700	\$ 1,715,379	\$ 1,815,722	\$ 1,770,588	\$ 1,796,170		
Contractual Services											
241	Electric	\$ 5,905	\$ 6,118	\$ 6,914	\$ 6,250	\$ 6,250	\$ 7,400	\$ 7,393	\$ 7,400		

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget	
245	Telephone and Telegraph	3,057	2,568	3,865	3,000	3,000	6,000	5,916	6,000	
249	Other Utility Services	-	-	343	1,000	1,000	1,000	-	1,000	
254	Architectural/Engineering Services	13,903	11,763	13,160	12,000	12,000	12,000	14,192	12,000	
259	Other Professional Services	17,488	16,512	21,657	20,000	20,000	20,000	15,286	20,000	
261	Repair & Maintenance - Motor Vehicles	41,189	21,500	26,120	32,500	32,500	32,500	24,908	32,500	
262	Repair & Maintenance - Other Machinery	42,708	41,861	41,368	43,500	43,500	43,500	26,953	43,500	
265	Repair & Maintenance - Grounds	2,533	57	786	2,000	2,000	2,500	2,054	2,000	
266	Repair & Maintenance - Buildings	2,278	611	1,373	2,000	2,000	4,000	3,791	3,500	
269.1	Repair & Maintenance - Water Lines	173,682	199,386	205,883	215,000	215,000	215,000	222,404	215,000	
269.2	Repair & Maintenance - Sewer Lines	28,852	33,656	28,348	35,500	35,500	35,500	27,353	35,500	
269.3	Technical/Radio Equipment Upgrades	8,286	13,610	23,687	25,000	25,000	25,000	7,820	25,000	
	Total Contractual Services	\$ 339,851	\$ 347,642	\$ 373,505	\$ 397,750	\$ 397,750	\$ 404,400	\$ 358,070	\$ 403,400	
	<u>Supplies</u>									
312	Small Items of Equipment	18,129	2,067	8,438	3,000	3,000	3,000	10,162	3,800	
324	Household & Janitorial Supplies	736	373	1,751	1,000	1,000	2,000	2,762	2,000	
326	Clothing and Uniforms	21,921	22,300	22,463	25,000	25,000	25,000	15,615	25,000	
328	Educational Supplies	-	-	302	250	250	250	481	250	
329	Other Operating Supplies	7,772	5,085	7,497	6,000	6,000	6,000	5,771	7,000	
331	Gas, Oil, Diesel Fuel and Grease	25,775	47,209	53,509	45,500	45,500	65,000	64,005	65,000	
338	Repair Parts - Water/Sewer Lines	-	-	-	-	-	-	-	-	
	Total Supplies	\$ 74,333	\$ 77,014	\$ 93,959	\$ 80,750	\$ 80,750	\$ 101,250	\$ 98,795	\$ 103,050	
	<u>Fixed Charges</u>									
511	General Liability Insurance	14,575	10,000	12,000	14,575	14,575	14,575	14,000	14,575	
533	Machinery and Equipment - Copier	-	-	-	3,500	3,500	3,500	-	-	
541	Provision for Depreciation	35,839	47,151	52,334	37,000	37,000	60,000	60,000	60,000	
564	State-Annual Maintenance	11,306	10,806	15,664	14,000	14,000	14,000	11,519	14,000	
	Total Fixed Charges	\$ 61,720	\$ 67,957	\$ 79,998	\$ 69,075	\$ 69,075	\$ 92,075	\$ 85,519	\$ 88,575	
	<u>Capital Outlay</u>									
943	Vehicles	471	32,500	12	26,000	26,000	26,000	9,431	115,000	3 trucks
944	ARRP Fund Project	-	-	-	-	-	-	258,333	3,016,790	balance less camera trailer
945	TDEC ARRP Grant	-	-	-	-	-	-	258,333	2,059,774	includes \$412K match
946	ARC Grant Expenditures	-	-	-	-	-	3,108	3,108	-	not yet awarded

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	Waiver/Trans to Oak Street
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget		
947	Water Main Relocation	471.00	32,500.00	12.26	26,000.00	26,000.00	287,440.54	270,871.50	6,791,564.30	1,600,000	-
	Total Capital Outlay										
	Total Shop and Maintenance	\$ 2,002,432	\$ 1,904,404	\$ 2,088,233	\$ 2,219,275	\$ 2,288,954	\$ 2,700,888	\$ 2,583,843	\$ 9,182,759	Capital Outlay	
52116	Customer Accounts & Collections										
	Personnel										
111	Regular Employee Salaries	175,196	153,400	162,305	162,000	170,100	170,100	155,991	178,000		
113	Salaries - Overtime	59	98	551	2,000	2,100	2,100	545	2,200		
130	Accrued Benefits	2,549	(7,183)	5,569	2,600	2,730	2,730	5,600	2,600		
141	OASI Employers Share	12,785	10,973	11,539	12,800	13,437	13,437	13,168	13,984		
142	Employee Insurance	34,158	33,675	42,408	34,500	34,500	45,000	43,361	45,000		
143	Retirement - ING	6,122	7,034	6,158	6,200	6,367	6,367	6,778	6,200		
143.001	Retirement - TCRS	7,953	11,704	12,709	8,100	8,600	10,251	10,087	10,712		
145	Death Benefit Plans	119	117	116	200	200	200	133	200		
146	Worker's Compensation	6,373	195	173	6,000	6,000	3,000	176	3,000		
147	Unemployment Insurance	99	96	96	200	200	200	96	200		
148	Education	-	1,188	-	1,200	1,200	1,200	-	2,000		turnover
	Total Personnel	\$ 245,413	\$ 211,297	\$ 241,624	\$ 235,800	\$ 245,434	\$ 254,585	\$ 245,935	\$ 264,096		
	Contractual Services										
211	Postage	28,854	32,896	34,755	35,000	35,000	35,000	34,719	39,000		+
221	Printing, Duplicating, and Typing	5,411	7,423	9,394	7,000	7,000	15,000	12,210	7,000		Removed Divco Data
231	Publication Formal/Legal Notices	385	2,190	163	1,200	1,200	1,200	335	1,000		
235	Membership, Registration and Tuition	13,851	4,131	3,144	9,500	9,500	9,500	6,650	9,500		
239	Dues and Subscriptions	-	-	-	-	-	-	-	-		
245	Telephone and Telegraph	305	362	254	400	400	400	58	400		
249	Other Utility Services	6,325	8,790	9,450	6,200	6,200	6,200	7,556	7,000		
252	Legal Services	-	-	-	500	500	50,000	29,072	50,000		Exit 105 settlement
253	Accounting/Auditing Services	5,100	6,214	5,790	6,500	6,500	6,500	5,340	6,500		
254	Architectural/Engineering Services	-	-	-	-	-	-	-	-		
255	Data Processing Support	11,609	17,142	9,959	17,500	17,500	17,500	17,433	17,500		
256	Consultant's Services	-	-	-	-	-	-	-	-		

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget		
259	Other Professional Services	443	332	-	1,000	1,000	1,000	-	1,000	-	1,000
263	Repair and Maintenance - Furniture	210	198	-	1,000	1,000	1,000	-	1,000	-	1,000
267	Repair and Maintenance - Computer Equip	2,234	1,279	4,412	5,000	5,000	5,000	3,000	5,000	2,000	2,000
	Total Contractual Services	\$ 74,727	\$ 80,957	\$ 77,322	\$ 90,800	\$ 90,800	\$ 148,300	\$ 116,373	\$ 141,900		\$ 141,900
	Supplies										
311	Office Supplies	2,830	4,460	3,850	4,500	4,500	5,500	4,268	5,500	5,500	5,500
312	Small Items of Equipment	1,499	571	519	1,500	1,500	6,000	5,612	6,000	4,000	4,000
319	Other Supplies and Materials	-	13	-	500	500	750	648	750	750	750
324	Household & Janitorial Supplies	-	13	-	850	850	850	316	850	850	850
326	Clothing and Uniforms	-	-	-	-	-	-	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	4,655	6,175	11,046	5,500	5,500	13,000	12,611	13,000	13,000	13,000
	Total Supplies	\$ 8,984	\$ 11,232	\$ 15,416	\$ 12,850	\$ 12,850	\$ 26,100	\$ 23,454	\$ 24,100		\$ 24,100
	Fixed Charges										
511	General Liability Insurance	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
512	Professional Liability/Surety Bond	306	100	100	325	325	325	200	325	325	325
521	Building Insurance	500	500	500	500	500	500	500	500	500	500
522	Vehicle Insurance	6,967	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
533	Machinery & Equip-Copier	-	-	-	500	500	500	-	500	500	500
541	Provision for Depreciation	2,120	2,120	5,980	2,500	2,500	6,000	6,000	6,000	6,000	6,000
	Total Fixed Charges	\$ 11,893	\$ 11,720	\$ 15,580	\$ 12,825	\$ 12,825	\$ 16,325	\$ 15,700	\$ 16,325		\$ 16,325
	Debt Service										
693	Amortization of Bond Premium	-	-	-	-	-	-	-	-	-	-
699	Amortization of Loss on Refunding	-	-	-	-	-	-	-	-	-	-
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Grants, Contributions and Other										
741	Bad Debt Expense	3,740	11,324	5,894	9,000	9,000	9,000	5,157	9,000	9,000	9,000
	Total Grants, Contributions and Other	\$ 3,740	\$ 11,324	\$ 5,894	\$ 9,000	\$ 9,000	\$ 9,000	\$ 5,157	\$ 9,000		\$ 9,000
	Capital Outlay										
913	Land Rights & Easements	120	-	-	400	400	400	-	400	400	400
943	Water Vehicles	-	-	-	-	-	-	-	-	-	-
947	Office Machinery and Equipment	-	-	-	1,000	1,000	1,000	-	1,000	1,000	1,000
	Total Capital Outlay	\$ 120	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	\$ 1,400		\$ 1,400

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget		
Total Customer Accounts and Collections											
		\$ 344,877	\$ 326,530	\$ 355,836	\$ 362,675	\$ 372,309	\$ 455,710	\$ 406,620	\$ 456,821		
Sewer Treatment and Disposal											
52213	Personnel										
111	Regular Employee Salaries	\$ 138,970	\$ 183,743	\$ 91,734	\$ 150,000	\$ 153,390	\$ 153,390	\$ 94,128	\$ 165,000		
113	Salaries - Overtime	18,149	18,915	35,625	25,000	25,000	25,000	28,861	27,500		
130	Accrued Benefits	4,006	(11,287)	8,751	-	-	-	-	-		
141	OASI Employers Share	11,401	14,667	9,036	12,500	12,500	12,500	9,409	14,726		
142	Employee Health Insurance	28,948	31,819	31,193	36,500	36,500	36,500	26,680	36,500		
143	Retirement - ING	7,577	9,993	265	7,700	7,700	-	-	-		last contribution 7/2021
143.001	Retirement - TCRS	5,036	9,721	20,943	8,400	8,400	10,026	6,912	11,281		
145	Employee Life Insurance	94	88	57	100	100	100	61	100		
146	Worker's Compensation Insurance	4,780	2,905	2,249	5,500	5,500	5,500	2,187	5,500		
147	Unemployment and Training	96	72	51	200	200	200	72	200		
148	Education and Training	1,200	1,410	639	2,500	2,500	4,500	3,164	4,500		turnover
	Total Personnel	\$ 220,257	\$ 262,046	\$ 200,543	\$ 248,400	\$ 251,790	\$ 247,716	\$ 171,475	\$ 265,307		
Contractual Services											
239	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
241	Electric	341,524	299,301	335,574	315,000	315,000	315,000	304,242	315,000		
245	Telephone	1,063	1,064	926	1,200	1,200	1,200	587	1,200		
262	Repair & Maint - Other Machinery	99,628	91,982	110,342	120,000	120,000	120,000	166,709	120,000		flight pump volute
	Total Contractual Services	\$ 442,215	\$ 392,347	\$ 446,842	\$ 436,200	\$ 436,200	\$ 436,200	\$ 471,538	\$ 436,200		
Supplies											
312	Small Items of Equipment	\$ -	\$ 35,347	\$ 23,496	\$ 35,000	\$ 35,000	\$ 35,000	\$ 46,201	\$ 35,000		
322	Chemical, Lab and Medical Supplies	38,199	24,433	44,006	45,000	45,000	45,000	54,592	45,000		
326	Clothing and Uniforms	-	-	88	-	-	-	1,240	-		
329	Other Operating Supplies	-	-	-	-	-	-	8,909	-		
331	Gas, Oil, Diesel Fuel and Grease	3,780	7,992	48,005	8,000	8,000	40,000	37,496	40,000		
362	Wastewater Pretreatment	17,465	41,670	25,891	45,000	45,000	45,000	12,928	45,000		
	Total Supplies	\$ 59,444	\$ 109,442	\$ 141,485	\$ 133,000	\$ 133,000	\$ 165,000	\$ 161,366	\$ 165,000		
	Fixed Charges										

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget					
511	General Liability Insurance - Sewer	19,400	17,879	17,494	20,000	20,000	20,000	18,534	20,000	18,534	20,000	20,000	18,534	20,000	20,000	20,000	
541	Provision for Depreciation	1,117,088	1,104,272	798,216	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	
564	State-Annual Maintenance Fee	10,030	11,816	10,800	14,000	14,000	14,000	8,300	14,000	14,000	14,000	14,000	8,300	14,000	14,000	14,000	
566	State Sanitary Survey Fees	4,439	-	1,860	2,000	2,000	2,000	-	2,000	2,000	2,000	2,000	-	2,000	2,000	2,000	
	Total Fixed Charges	1,150,957	1,133,967	828,370	1,156,000	1,156,000	1,156,000	1,146,834	1,156,000	1,156,000	1,156,000	1,156,000	1,146,834	1,156,000	1,156,000	1,156,000	
	Capital Outlay																
	Sewer Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
943	Total Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Sewer Treatment and Disposal	1,872,873	1,897,802	1,617,240	1,973,600	1,976,990	2,004,916	1,951,212	2,022,507	2,004,916	2,022,507	2,004,916	1,951,212	2,022,507	2,004,916	2,022,507	
52218	Mechanical Maintenance																
	Personnel																
111	Regular Employee Salaries	36,657	43,285	56,494	46,000	48,300	48,300	46,966	48,300	48,300	48,300	48,300	46,966	48,300	48,300	50,600	
113	Salaries - Overtime	13,381	60,183	52,380	25,000	26,250	26,250	23,153	26,250	26,250	26,250	26,250	23,153	26,250	27,500	27,500	
130	Accrued Benefits	364	(1,026)	796	5,861	6,154	6,154	796	6,154	6,154	6,154	6,154	796	6,154	6,447	6,447	
141	OASI Employers Share	3,810	7,781	8,304	4,460	4,754	4,754	5,425	4,754	4,754	4,754	4,754	5,425	4,754	6,468	6,468	
142	Employee Health Insurance	5,206	5,362	5,844	6,100	6,100	6,100	6,725	6,100	6,100	6,100	6,100	6,725	6,100	6,100	6,100	
143.001	Retirement - TCRS	5,432	16,779	16,942	2,300	2,513	2,513	3,985	2,513	2,513	2,513	2,513	3,985	2,513	4,954	4,954	
145	Employee Life Insurance	38	38	28	50	50	50	31	50	50	50	50	31	50	50	50	
146	Worker's Compensation	1,593	846	1,018	1,600	1,600	1,600	1,011	1,600	1,600	1,600	1,600	1,011	1,600	1,600	1,600	
147	Unemployment Insurance	24	24	48	100	100	100	48	100	100	100	100	48	100	100	100	
	Total Personnel	66,505	133,272	141,854	91,471	95,821	95,821	88,141	95,821	95,821	95,821	95,821	88,141	95,821	103,819	103,819	
	Contractual Services																
322	Chemical, Lab & Med supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
326	Clothing and Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
329	Other Operating Supplies	1,969	3,630	2,504	2,500	2,500	2,500	3,618	2,500	2,500	2,500	2,500	3,618	2,500	3,000	3,000	
331	Gas, Oil, Diesel Fuel and Grease	924	5,066	5,136	3,500	3,500	3,500	1,378	3,500	3,500	3,500	3,500	1,378	3,500	3,500	3,500	
	Total Contractual Services	2,893	8,696	7,639	6,000	6,000	6,000	4,996	6,000	6,000	6,000	6,000	4,996	6,000	6,500	6,500	
	Fixed Charges																
541	Provision for Depreciation	3,029	3,029	3,029	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	
	Total Fixed Charges	3,029	3,029	3,029	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Budget	Proposed Budget		
	Total Mechanical Maintenance	\$ 72,427	\$ 144,997	\$ 152,522	\$ 100,671	\$ 105,021	\$ 105,021	\$ 96,337	\$ 113,519		
53000	Special Item-OP&EB	\$ (54,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
142	Special Item Related to OP&EB	\$ (54,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total Special Items	\$ (54,734)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
49100	Debt Service	\$ 396,468	\$ 514,615	\$ 203,324	\$ 317,000	\$ 317,000	\$ 317,000	\$ 274,562	\$ 234,713		
630	Bond Interest	-	-	-	-	-	-	-	-		
49200	SRF -Base Loan Interest	-	-	-	-	-	-	-	-		
650	USDA Loan Interest-Water Tank	9,876	8,772	680	9,000	9,000	9,000	9,000	-		
664	USDA Loan Interest	35,177	34,436	2,836	35,000	35,000	35,000	35,000	-		
665	Bond Issuance Costs	-	-	99,950	-	-	-	-	-		
700	Other Debt Service	-	-	-	-	-	-	-	-		
49501	Bank Service Charges	365	-	300	2,000	2,000	2,000	800	800		
690	Total Debt Service	\$ 441,876	\$ 557,823	\$ 307,090	\$ 363,000	\$ 363,000	\$ 363,000	\$ 275,362	\$ 235,513		
691	Total Expenses	\$ 6,444,186	\$ 6,523,417	\$ 6,717,207	\$ 6,949,221	\$ 7,036,274	\$ 7,879,534	\$ 7,573,052	\$ 14,556,619		
	Revenues Over (Under) Expenses	\$ 438,441	\$ 725,391	\$ 30,115	\$ 176,429	\$ 89,376	\$ (753,864)	\$ 1,213,173	\$ (4,725,869)	Shop & maintenance capital outlay	
	Convert to Cash Basis:										
	Principal Payments	(1,579,332)	(1,764,066)	(2,362,403)	(1,405,000)	(1,405,000)	(1,405,000)	(1,405,000)	(1,435,000)		
	Depreciation	1,646,701	1,653,474	1,620,464	1,642,700	1,642,700	1,989,200	1,989,200	1,989,200		
	Total Conversion to Cash Basis	\$ 505,810	\$ 614,799	\$ (711,824)	\$ 414,129	\$ 327,076	\$ (169,684)	\$ 1,797,373	\$ (4,171,669)		
	Estimated Beginning Net Assets July 1	\$ 23,434,157	\$ 23,872,598	\$ 24,638,989	\$ 24,669,104	\$ 24,669,104	\$ 24,669,104	\$ 24,669,104	\$ 24,669,104		
	Restatement	-	41,000	-	-	-	-	-	-		
	Estimated Ending Net Assets June 30	\$ 23,872,598	\$ 24,638,989	\$ 24,669,104	\$ 24,845,533	\$ 24,758,480	\$ 23,915,220	\$ 25,882,277	\$ 21,156,407		

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget				
Revenues and Other Sources													
Charges for Current Services													
34131	Administrative Service Fees	107,907	105,455	109,290	107,000	107,000	103,937	107,000	103,937	107,000	107,000	315,000	
34412	Solid Waste Residential Collection	314,471	306,672	331,427	300,000	300,000	311,183	300,000	311,183	315,000	315,000	15,000	
34415	Solid Waste Debris Pickup	11,642	7,525	16,096	15,000	15,000	8,611	15,000	8,611	15,000	15,000	850,000	
34423	Solid Waste Surcharge - General	720,709	770,871	839,529	720,000	720,000	875,876	720,000	875,876	850,000	850,000	270	
34440	Refuse Recycling Charges	9,415	14,105	25,375	17,000	17,000	10,300	17,000	10,300	17,000	17,000	17,000	
36999	Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	Total Current Services	1,164,144	1,204,759	1,321,717	1,159,000	1,159,000	1,309,907	1,159,000	1,309,907	1,304,000	1,304,000		
Other Sources													
36961	Transfer from General Fund	50,000	250,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	
	Total Other Revenue	50,000	250,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	
	Total Revenues and Other Sources	1,214,144	1,454,759	1,371,717	1,259,000	1,259,000	1,409,907	1,259,000	1,409,907	1,304,000	1,304,000		
Expenditures													
Sanitation Services													
43200	Personnel	229,233	216,183	232,352	320,250	320,250	233,252	320,250	233,252	255,000	255,000	6,000	
111	Regular Employee Salaries	1,685	2,441	3,575	10,500	10,500	2,236	10,500	2,236	6,000	6,000	19,967	
113	Salaries - Overtime	17,665	16,725	18,048	26,205	26,205	18,015	26,205	18,015	19,967	19,967	65,000	
141	OASD Employers Share	55,950	54,987	60,031	70,000	70,000	60,187	70,000	60,187	854	854	-	
142	Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
143	Retirement - INGS	7,556	9,331	10,685	18,945	18,945	13,234	18,945	13,234	15,295	15,295	270	
143.001	Retirement - TCRS	195	188	182	270	270	164	270	164	270	270	5,000	
145	Employee Life Insurance	10,324	2,690	2,889	9,000	9,000	2,839	9,000	2,839	5,000	5,000	500	
146	Worker's Compensation	159	166	161	500	500	162	500	162	500	500	500	
147	Unemployment Insurance	322,767	302,711	327,922	455,670	455,670	330,942	455,670	330,942	367,031	367,031		
	Total Personnel	322,767	302,711	327,922	455,670	455,670	330,942	455,670	330,942	367,031	367,031		
Contractual Services													
261	Repairs and Maint - Vehicles	19,997	16,219	35,235	40,000	40,000	27,427	40,000	27,427	40,000	40,000	30,000	
262	Repairs and Maint - Other Machinery	9,300	6,306	9,084	12,000	12,000	17,479	12,000	17,479	12,000	12,000	12,000	
293	Recycle Containers/Cardboard	904	958	1,735	50,000	50,000	6,178	50,000	6,178	50,000	50,000	24,000	cardboard disposal
294	Brush Disposal	30,817	24,045	27,983	850,000	850,000	945,612	850,000	945,612	950,000	950,000	inc \$76000/month to \$78,801 3/2022	
294.001	Cardboard Disposal	742,784	817,447	892,829	850,000	850,000	945,612	850,000	945,612	950,000	950,000	inc \$76000/month to \$78,801 3/2022	
295	Landfill Services	803,802	864,975	966,865	982,000	982,000	1,030,788	982,000	1,030,788	1,106,000	1,106,000		
	Total Contractual Services	803,802	864,975	966,865	982,000	982,000	1,030,788	982,000	1,030,788	1,106,000	1,106,000		

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
	Supplies								
312	Small Items of Equipment	797	145	401	3,000	3,000	805	3,000	
331	Gas, Oil, Diesel Fuel and Grease	15,914	13,418	23,606	35,000	35,000	26,988	35,000	
334	Tires, Tubes, ETC.	6,175	6,224	3,250	8,000	8,000	6,071	8,000	
511	General Liability	2,377	2,710	2,843	3,000	3,000	3,073	3,000	
	Total Supplies	25,263	22,497	30,100	49,000	49,000	36,938	49,000	
	Capital Outlay								
999	Additions to Fixed Assets	-	-	-	-	-	-	-	
	Total Capital Outlay	-	-	-	-	-	-	-	
	Total Expenditures	1,151,832	1,190,183	1,324,888	1,486,670	1,486,670	1,398,648	1,522,031	
	Transfer to Other Funds								
50000-001	Transfer to Debt Service Fund	-	-	-	-	-	-	-	
51620-768	Transfer to Capital Equipment Fund	-	-	-	-	-	-	125,000	
	Total Transfers	-	-	-	-	-	-	125,000	
	Total Expenditures and Other Sources	1,151,832	1,190,183	1,324,888	1,486,670	1,486,670	1,398,648	1,647,031	
	Revenues and Other Sources Over (Under)								
	Expenditures and Other Uses	62,312	264,576	416,829	(227,670)	(227,670)	11,258	(343,031)	
	Estimated Beginning Fund Balance July 1	329,227	391,539	656,115	702,944	702,944	702,944	714,202	
	Estimated Ending Fund Balance June 30	391,539	656,115	702,944	475,274	475,274	714,202	371,171	

FY23 approved budget showed \$169K FB with \$210K budget deficit
 xfer to Cap Equip (\$125K), Landfill services \$100K

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Estimated Balance	Proposed Budget	Estimated Balance	Proposed Budget	Estimated Balance	Proposed Budget	
31920	Room Occupancy Tax		\$ 208,939		\$ 199,545		\$ 269,610		\$ 250,000		\$ 250,000		\$ 250,000		\$ 254,702		\$ 282,000
	Total Local Taxes		\$ 208,939		\$ 199,545		\$ 269,610		\$ 250,000		\$ 250,000		\$ 250,000		\$ 254,702		\$ 282,000
	Intergovernmental																
33485	Arts Bldg Comm Grant Revenue		\$ 9,400		\$ 22,652		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
33486	TN Arts Commission																
33487	State CARES ACT-COVID19 Reimb																
33488	Comm Foundation Grant		\$ 5,000		\$ 175,896		\$ 160,144		\$ -		\$ -		\$ -		\$ -		\$ -
33489	LPRF Grant (Soccer Complex)																
33499	LPRF Grant (Soccer Complex)-Park Partners																
33500	LPRF Grant (Soccer Complex)-InKind																
33501	LPRF Grant (Soccer Complex)-InKind		\$ 50,000		\$ 10,368		\$ 4,632		\$ -		\$ -		\$ -		\$ -		\$ -
33502	Diabetes Grant B																
33502	Diabetes Grant A																
33504	Tennis Court Grant																
33505	Diabetes Bike Grant																
33506	Soccer Complex Electric Grant																
33507	Soccer Complex Electric Grant																
33508	Commit to Health Grant																
33509	Commit to Health Grant																
33509	Dog Park Dash Grant																
33509	Foreslry Grant																
33510	TAP Greenway Grant																
33511	Bull Environment Grant		\$ 10,000		\$ 2,218		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
33512	State Grant-COVID19																
33513	State Grant-COVID19																
33513	NRPA Grant																
33513	TDOH Basketball Court Grant																
33514	TDOH Basketball Court Grant																
33515	TDECU LPRF Ballfield Light Grant																
	Total Intergovernmental		\$ 302,025		\$ 530,907		\$ 201,107		\$ 750,000		\$ 750,000		\$ 750,000		\$ 16,500		\$ 16,500
	Charges for Current Services																
34722	Swim Team Charges		\$ -		\$ -		\$ 899		\$ 35,000		\$ 35,000		\$ 35,000		\$ 20,793		\$ 35,000
34723	Swimming Lesson Charges		\$ 35,924		\$ 42,701		\$ 30,235		\$ 30,000		\$ 30,000		\$ 30,000		\$ 44,147		\$ 40,000
34724	Pool Rental		\$ 20,436		\$ 36,285		\$ 40,405		\$ 30,000		\$ 30,000		\$ 30,000		\$ 15,941		\$ 25,000
34742	Activity Fees		\$ 25,284		\$ 27,723		\$ 21,311		\$ 25,000		\$ 25,000		\$ 25,000		\$ 52,758		\$ 50,000
34743	Day Camp Charges		\$ 52,127		\$ 51,953		\$ 54,993		\$ 50,000		\$ 50,000		\$ 50,000		\$ -		\$ -
34744	Fireworks																
34745	Park and Recreation Concessions		\$ 8,392		\$ 62,111		\$ 47,432		\$ 50,000		\$ 50,000		\$ 50,000		\$ 48,181		\$ 55,000
34746	ADA Whipl Center - Rental		\$ 7,893		\$ 5,954		\$ 8,987		\$ 8,000		\$ 8,000		\$ 8,000		\$ 8,576		\$ 8,000
34747	Shelter Rentals		\$ 1,727		\$ 3,880		\$ 5,053		\$ 3,000		\$ 3,000		\$ 3,000		\$ 4,029		\$ 3,000
34770	Membership and Dues - 6 Month Passes																
34771	Membership and Dues - Yearly Passes		\$ 483,744		\$ 446,800		\$ 436,754		\$ 500,000		\$ 500,000		\$ 500,000		\$ 438,346		\$ 450,000
34772	Membership and Dues - Monthly Passes		\$ 14,816		\$ 17,249		\$ 13,713		\$ 15,000		\$ 15,000		\$ 15,000		\$ 13,295		\$ 15,000
34773	Membership and Dues - Daily Passes		\$ 113,158		\$ 89,317		\$ 167,791		\$ 80,000		\$ 80,000		\$ 80,000		\$ 162,778		\$ 140,000
34774	Recreation Complex Concessions		\$ 44,733		\$ 58,284		\$ 89,502		\$ 55,000		\$ 55,000		\$ 55,000		\$ 90,400		\$ 75,000
34777	Athletic League		\$ 16,072		\$ 25,492		\$ 16,098		\$ 17,000		\$ 17,000		\$ 17,000		\$ 22,591		\$ 20,000
34779	Silver and Fit		\$ 12,046		\$ 15,893		\$ 20,924		\$ 13,000		\$ 13,000		\$ 13,000		\$ 19,237		\$ 15,000
34780	Tuliy Health																
34781	Sponsorships		\$ 17,986		\$ 18,887		\$ 10,720		\$ 9,000		\$ 9,000		\$ 9,000		\$ 7,970		\$ 9,000
34782	Christmas Parade Sponsorships		\$ 4,325		\$ 4,125		\$ 3,650		\$ 3,500		\$ 3,500		\$ 3,500		\$ 4,250		\$ 4,200
34783	Renew Active																
34792	Meeting Room Rental		\$ 17,249		\$ 4,585		\$ 15,906		\$ 12,000		\$ 12,000		\$ 12,000		\$ 15,847		\$ 12,000

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
34795	Food Booth/Space Rentals	100	-	-	500	500	500	500	500	500
	Total Charges for Current Services	\$ 855,112	\$ 910,189	\$ 1,000,578	\$ 932,600	\$ 932,600	\$ 1,024,300	\$ 994,602	\$ 983,300	
	Other Revenues:									
36330	Sale of Equipment	2,994	-	-	-	-	-	-	-	-
36350	Insurance Recovery	1,590	-	645,114	-	-	-	20,973	-	-
36716	Donation from Schools	-	-	-	-	-	-	10,000	-	-
36731	Donation from Tourism	7,500	-	-	-	-	-	-	-	-
36999	Miscellaneous Revenues	6,851	(4,430)	12,080	10,000	10,000	10,000	28,421	10,000	
	Total Other Revenues	\$ 18,935	\$ (4,430)	\$ 657,195	\$ 10,000	\$ 10,000	\$ 10,000	\$ 57,394	\$ 10,000	
	Total Revenues	\$ 1,385,011	\$ 1,636,211	\$ 2,128,490	\$ 1,942,600	\$ 1,942,600	\$ 1,300,800	\$ 1,323,198	\$ 2,005,300	FY23 Income decrease from FY22 due mainly to insurance recovery on roof
	Other Sources	\$ 950,000	\$ 1,234,835	\$ 831,000	\$ 1,400,000	\$ 1,400,000	\$ 2,036,450	\$ 2,036,450	\$ 1,000,000	
39110	Transfer from General Fund	\$ 950,000	\$ 1,234,835	\$ 831,000	\$ 1,400,000	\$ 1,400,000	\$ 2,036,450	\$ 2,036,450	\$ 1,000,000	FY23 Rec Center Roof
	Total Other Sources	\$ 950,000	\$ 1,234,835	\$ 831,000	\$ 1,400,000	\$ 1,400,000	\$ 2,036,450	\$ 2,036,450	\$ 1,000,000	
	Total Revenue and Other Sources	\$ 2,335,011	\$ 2,871,046	\$ 2,959,490	\$ 3,342,600	\$ 3,342,600	\$ 3,337,250	\$ 3,359,648	\$ 3,005,300	

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	
44410 Recreation Administration										
Personal										
111	Regular Employee Salaries	\$ 159,930	\$ 158,923	\$ 173,481	\$ 172,000	\$ 180,600	\$ 180,600	\$ 181,547	\$ 195,200	
113	Salaries-Overtime	160	198	418	500	525	525	74	550	
141	OASD Employers Share	11,209	11,367	17,469	14,000	14,690	13,856	13,894	14,975	
142	Employee Health Insurance	23,221	22,087	26,955	31,000	31,000	31,000	26,871	31,000	
143	Retirement - ING	1,562	1,730	1,871	2,940	3,113	3,113	2,124	2,940	
143.001	Retirement - TCRS	6,240	6,243	6,851	7,400	7,918	10,179	10,207	11,471	5.88% from \$ 62%
145	Employee Life Insurance	114	111	103	125	125	125	120	125	
147	Unemployment Insurance	72	72	96	300	300	300	72	300	
148	Education/Training/Travel/Lodging	4,108	582	2,604	2,800	2,800	2,800	2,176	3,200	higher fees
	Total Personal	\$ 206,516	\$ 201,293	\$ 229,846	\$ 231,065	\$ 241,040	\$ 242,498	\$ 237,084	\$ 259,761	
Contractual Services										
211	Postage	\$ 94	\$ 252	\$ -	\$ 500	\$ 500	\$ 500	\$ 19	\$ 500	
221	Printing, Duplicating and Typing	1,567	900	2,091	2,500	2,500	2,500	1,435	2,500	
231	Publication Form/Legal Notices	636	200	1,025	1,500	1,500	3,000	2,662	2,000	Increase bids
239	Dues and Subscription	3,595	600	2,458	2,500	2,500	2,700	2,645	2,700	
240	Bank, Credit Card, Fines, & Fees	1,401	115	-	2,000	2,000	500	-	500	
	Total Contractual Services	\$ 7,293	\$ 2,067	\$ 5,574	\$ 9,000	\$ 9,000	\$ 9,200	\$ 6,761	\$ 8,200	
Supplies										
311	Office Supplies and Materials	\$ 1,279	\$ 913	\$ 1,109	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,639	\$ 2,000	
319	Office Stationery and Forms	-	-	-	500	500	-	-	-	
326	Clothing and Uniforms	-	-	-	-	-	-	-	-	
	Total Supplies	\$ 1,279	\$ 913	\$ 1,109	\$ 2,500	\$ 2,500	\$ 2,000	\$ 1,639	\$ 2,000	
Fixed Charges										
533	Machinery & Equipment	\$ -	\$ 1,049	\$ -	\$ 4,500	\$ 4,500	\$ 3,342	\$ 143	\$ 4,500	
	Total Fixed Charges	\$ -	\$ 1,049	\$ -	\$ 4,500	\$ 4,500	\$ 3,342	\$ 143	\$ 4,500	
Capital Outlay										
947	Office Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
999	Add to Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Recreation Administration	\$ 215,088	\$ 205,322	\$ 236,530	\$ 247,065	\$ 257,040	\$ 257,040	\$ 245,627	\$ 274,461	

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

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

Account Number	Account Description	2019-2020			2020-2021			2021-2022			2022-2023		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
44420	Recreation Center																			
	Personnel																			
111	Regular Employee Salaries	244,151	221,306	247,531	270,000	283,500	287,500	287,500	262,534	295,000										
113	Salaries - Overtime	4,367	4,194	5,968	5,000	5,250	5,250	5,250	6,120	5,500										
121	Wages - Part-Time	235,649	241,558	273,751	265,000	265,000	285,403	285,403	285,828	314,411										
141	OASI Employers Share	36,221	35,019	39,997	41,000	42,052	44,229	45,000	42,418	47,041										
142	Employee Health Insurance	45,041	37,335	35,003	54,600	54,600	45,000	45,000	33,064	45,000										
143.001	Retirement - TCRS	12,829	11,712	11,967	15,500	16,325	17,155	17,155	15,743	17,509										
145	Employee Life Insurance	182	163	178	245	245	245	245	217	245										
146	Worker's Compensation	23,432	9,437	11,818	24,000	24,000	15,000	15,000	10,381	15,000										
147	Unemployment Insurance	1,006	685	985	1,500	1,500	1,500	1,500	904	1,500										
148	Education/Training/Travel/Lodging	212	1,950	3,225	3,000	3,000	3,000	3,000	2,860	3,500										
	Total Personnel	\$ 603,090	\$ 563,359	\$ 630,422	\$ 679,845	\$ 695,472	\$ 704,282	\$ 704,282	\$ 650,067	\$ 744,806										
	Contractual Services																			
216	Radio and Cable Services	1,573	1,644	1,642	1,500	1,500	1,500	1,500	969	1,500										
241	Electric	308,635	260,525	262,541	310,000	310,000	310,000	310,000	265,035	280,000										
242	Water	24,180	18,293	23,158	28,000	28,000	28,000	28,000	23,234	28,000										
244	Gas	76,565	81,278	94,806	80,000	80,000	105,000	105,000	102,429	90,000										
245	Telephone	4,920	5,344	5,486	5,000	5,000	5,500	5,500	5,217	5,500										
255	Data Processing Support	17,309	9,347	10,559	12,000	12,000	13,000	13,000	11,265	14,000										
258	Christmas Parade Expense	1,168	3,501	4,070	4,100	4,100	3,306	3,306	3,306	4,100										
261	Repairs and Maint - Vehicles	204	3,390	1,397	1,500	1,500	2,000	2,000	1,160	2,000										
262	Repairs and Maint - Other Machinery	52,801	41,279	45,983	40,000	40,000	96,000	96,000	65,210	60,000										
263	Repairs and Maint - Office Equip	5,141	3,059	700	4,000	4,000	4,000	4,000	1,656	4,000										
265	Repairs and Maint - Grounds	2,918	2,334	1,505	3,000	3,000	70,000	70,000	68,598	92,000										
266	Repairs and Maint - Buildings	27,181	22,484	27,701	30,000	30,000	200,000	200,000	196,643	198,643										
270	Contracted Recreational Services	200	-	2,840	-	-	3,160	3,160	2,560	3,500										
	Total Contractual Services	\$ 524,795	\$ 452,478	\$ 483,287	\$ 519,100	\$ 519,100	\$ 841,466	\$ 841,466	\$ 777,352	\$ 866,600										

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		2023-2024	
		Audited	Budget	Audited	Budget	Audited	Budget	Original	Amended	Requested	Balance	Estimated	Proposed	Budget	
Supplies															
312	Small Items of Equipment-Tools	1,385	1,440	628	2,256	1,500	2,500	1,500	2,500	1,500	2,500	295	1,500		
322	Chemical, Lab and Medical Supplies	26,849	31,767	24,681	28,000	26,000	26,000	26,000	26,000	26,000	26,542	26,000			
322.001	Pool Chemicals	-	-	7,472	7,500	7,500	7,500	7,500	7,500	7,500	7,909	7,500			
322.002	Lab Supplies-Co2	-	-	779	1,500	1,500	1,500	1,500	1,500	1,623	1,623	2,000			
322.003	Field Aid Supplies	-	-	56,201	40,000	40,000	40,000	40,000	40,000	61,374	61,374	65,000			
323	Food	21,725	32,616	15	1,342	2,100	2,100	2,100	2,100	1,455	1,455	2,500			
323.002	Program Meals	15	26	20,013	21,278	25,717	20,000	20,000	20,000	19,183	19,183	20,000			
324	Household and Janitorial Supplies	12,889	11,449	12,449	5,383	13,000	13,000	13,000	13,000	9,559	11,840	13,000			
325	Recreation Supplies/Program Expenses	1,050	784	1,751	1,751	3,500	3,500	3,500	3,500	1,671	1,671	2,500			
326	Clothing and Uniforms	16,287	12,719	173,691	152,196	-	-	-	-	135,860	-	-			end of grant
329.001	Diabetes Grant A Expense	-	-	-	-	-	-	-	-	-	-	-			
329.002	Diabetes Grant B Expense	-	-	-	-	-	-	-	-	-	-	-			
329.003	Diabetes Grant A-Inkind Expense	-	-	-	-	-	-	-	-	-	-	-			
330	Community Foundation Grant Expense	-	-	-	-	-	-	-	-	-	-	-			
331	Gas, Oil, Diesel Fuel and Grease	874	42	21	2,000	2,000	2,000	2,000	2,000	500	500	500			
Total Supplies		\$ 253,437	\$ 288,358	\$ 280,638	\$ 119,600	\$ 119,600	\$ 119,600	\$ 119,600	\$ 278,313	\$ 286,252	\$ 142,800	\$ 500			
Fixed Charges															
511	General Liability	23,150	23,798	24,621	25,000	25,000	25,000	25,000	27,000	26,527	27,000				
512	IT Hardware Purchase-State Grant	-	23,195	-	-	-	-	-	-	1,712	1,712	4,500			
533	Machinery and Equipment - Copier	4,720	1,329	1,859	4,500	4,500	4,500	4,500	4,500	1,712	1,712	4,500			
533.001	Machinery and Equipment - Rental	275	476	1,677	4,000	4,000	4,000	4,000	2,500	849	2,500	2,500			
Total Fixed Charges		\$ 28,145	\$ 48,798	\$ 28,157	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 34,000	\$ 23,088	\$ 34,000	\$ 45,052			
Capital Outlay															
948	Bonnaroo Grant-Movie Screen	-	-	-	-	-	-	-	-	-	-	-			
949	NRP/PA Grant Expense-Digital	-	5,465	-	-	-	-	-	-	-	-	-			
951	Rec Center Roof	-	-	-	-	-	-	-	1,091,170	1,100,663	-	-			
952	Weight Room Floor	33,360	25,020	20,343	35,000	35,000	35,000	35,000	63,000	64,970	20,052	20,052			
960	Transfer to Debt Service	3,642	87,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
960.002	Transfer to Debt Service-Leave	37,002	117,485	45,343	60,000	60,000	60,000	60,000	1,214,170	1,210,686	45,052	45,052			
Total Capital Outlay		\$ 40,602	\$ 212,505	\$ 65,343	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 1,349,340	\$ 1,340,339	\$ 170,104	\$ 170,104			
Total Recreation Center		\$ 1,446,469	\$ 1,470,478	\$ 1,467,847	\$ 1,412,045	\$ 1,427,672	\$ 3,072,231	\$ 2,943,444	\$ 1,633,258						

FY23 roof repair less \$67K of changer order moved to RRM Grounds, FY24 Bid + engineering
FY23 received \$36K insurance chk
last year of lease

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
44720	Park Area										
	Personnel										
111	Regular Employee Salaries	107,765	140,291	128,584	130,000	136,500	136,500	94,196	147,000		
113	Salaries - Overtime	2,388	4,226	3,211	4,000	4,200	4,200	2,976	4,400		
121	Wages - Part-Time	23,945	23,428	17,884	40,000	40,000	40,000	23,710	40,000		
141	CASI Employee Share	10,139	12,595	11,829	14,000	14,513	13,661	9,139	14,470		
142	Employee Health Insurance	15,823	17,898	19,405	31,500	31,500	31,500	14,273	25,000		
143.001	Retirement-TCRS	5,595	7,522	6,949	8,000	8,402	8,402	6,119	8,872		
145	Employee Life Insurance	74	100	79	125	125	125	64	125		
146	Worker's Compensation Insurance	8,187	5,908	7,878	10,000	10,000	10,000	6,921	10,000		
147	Unemployment Insurance	194	177	159	750	750	750	253	500		
	Total Personnel	176,110	212,145	195,778	238,375	245,990	245,138	157,650	250,367		
	Contractual Services										
231	Publication and Legal Notices	1,034	1,050	210	1,000	1,000	1,000	-	1,000		
241	Electric	27,328	26,817	30,768	28,000	28,000	30,000	29,881	31,250		
242	Water	10,543	13,569	14,162	16,000	16,000	16,000	14,447	16,000		
244	Gas	2,238	2,702	3,441	4,000	4,000	4,000	3,217	4,000		
245	Gas	487	559	461	1,000	1,000	1,000	92	1,000		
245	Telephone	11,000	11,000	11,000	17,000	17,000	17,000	17,000	20,000		Inflation
259	Other Professional Services - Fireworks	5,137	3,038	2,153	5,000	5,000	5,000	2,226	7,000		older vehicles
281	Repair and Maintenance - Motor Vehicles	7,839	7,536	5,480	7,000	7,000	7,000	3,587	7,000		
282	Repair and Maintenance - Other Machinery	47,525	48,364	37,681	40,000	40,000	40,000	42,630	52,000		FY24 warning track, infield mrx, seed fertilizer, weed control, paint, chaulk, dug out repairs
285	Repair and Maintenance - Grounds	7,147	18,065	12,307	17,000	17,000	17,000	14,334	25,000		Press box repairs
286	Repair and Maintenance - Buildings	2,830	-	-	2,000	2,000	2,000	1,470	2,000		
270	Contracted Recreational Services	123,108	132,700	117,663	138,000	138,000	143,000	128,904	169,250		
	Total Contractual Services										
	Supplies										
312.003	Small Items of Equipment-Tools	-	-	6,755	7,000	7,000	6,500	3,026	7,000		
323	Food - Concessions	7,284	45,218	31,220	38,000	38,000	38,000	32,586	43,000		
323.001	Trustee Expenses	1,176	183	484	2,000	2,000	2,000	365	2,000		
324	Household and Janitorial Supplies	5,776	7,419	11,290	6,000	6,000	6,000	6,056	6,000		
325	Recreation Supplies/Program Equipment	14,777	14,327	4,526	10,000	10,000	10,000	13,921	10,000		
326	Recreation Uniforms	1,978	2,064	2,395	3,000	3,000	3,000	3,108	3,000		
331	Gas, Oil, Diesel Fuel, and Grease	6,611	7,878	13,189	13,500	13,500	14,000	13,763	14,000		
333	Forestry Grant Expense	-	-	-	-	-	-	-	-		
334	Tires, Tubes, ETC.	538	-	695	1,000	1,000	2,500	2,233	2,500		more vehicles
	Total Supplies	36,138	77,089	70,594	80,500	80,500	82,000	75,067	87,500		
	Fixed Charges										
511	General Liability	11,660	7,933	8,838	9,000	9,000	9,000	8,842	9,000		
533	Machinery and Equipment - Rental	3,948	4,766	2,674	3,500	3,500	3,500	2,313	3,500		
	Total Fixed Charges	14,708	12,699	11,512	12,500	12,500	12,500	11,155	12,500		

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	
		Audited	Audited	Audited	Original Budget	Amended Budget	Requested Budget	Estimated Balance	Proposed Budget		
Capital Outlay											
955	Arts Bldg Comm Grant Expense	231	-	-	-	-	-	-	-	-	-
956	Arts Grant-Creative Plaza	10,485	-	-	-	-	-	-	-	-	-
957	Built Environment Grant	4,800	-	-	-	-	-	-	-	-	-
955	Repair & Maint - Grounds	3,000	-	-	-	-	-	-	-	-	-
966	Repair & Maint - Building	-	70	-	-	-	-	-	-	-	-
967	Lease Interest Expense	-	-	385	-	-	-	-	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	616,524	94,415	-	-	-	-	-	-	-	-
999.004	Soccer Complex Electrical Project	-	-	-	-	-	-	-	-	-	-
999.005	Commit to Health Grant	2,400	-	-	-	-	-	-	-	-	-
999.006	Dog Park Grant	-	-	-	-	-	-	-	-	-	-
999.007	TAP Greenway Extension	11,231	16,579	-	-	-	-	-	-	-	-
999.008	TDOH Basketball Court Grant	-	-	8,500	-	-	-	-	-	-	-
999.009	TDECLPRF Ballfield Light Grant	-	-	68,054	-	-	-	-	-	-	-
	Total Capital Outlay	646,681	111,064	74,939	1,500,000	1,500,000	42,095	42,033	1,499,345		FY23 and of grant, FY24 did not go with grant after incurring engineering fees
	Total Park Area	1,000,745	545,697	470,447	1,969,375	1,976,990	524,733	414,810	2,018,982		
	Total Expenditures	2,662,202	2,221,497	2,174,823	3,628,485	3,661,701	3,854,004	3,603,880	3,926,690		
Transfer to Other Funds											
980	Transfer to Debt Service - Land Purchase	-	-	-	-	-	-	-	-	-	-
980.001	Transfer to Debt Service-Equipment Lease	-	-	-	-	-	-	-	-	-	-
980.002	Transfer to Debt Service-Lease	-	-	-	-	-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-	-	-	-
	Total Expenditures and Other Sources	2,662,202	2,221,497	2,174,823	3,628,485	3,661,701	3,854,004	3,603,880	3,926,690		Ballfield Grant
Revenues and Other Sources Over (Under)											
	Expenditures and Other Uses	(327,291)	649,549	784,667	(285,885)	(319,101)	(516,754)	(244,232)	(921,380)		
	Estimated Beginning Fund Balance July 1	92,456	(234,835)	414,714	1,199,381	1,199,381	1,199,381	1,199,381	955,148		
	Estimated Ending Fund Balance June 30	(234,835)	414,714	1,199,381	913,496	880,279	682,627	955,148	33,788		FY23 approved budget showed \$175K FB with \$289K budget deficit

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

Schedule D-3

City of Manchester, Tennessee

Drug Control Fund 619

Statement of Proposed Operations

July 1, 2023 To June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget
	Revenues						
	Fines, Forfeitures and Penalties						
36110	City Court Fines and Costs	\$ 45,217	\$ 23,250	\$ 21,725	\$ 50,000	\$ 21,591	\$ 21,000
	Total Fines, Forfeitures and Penalties	\$ 45,217	\$ 23,250	\$ 21,725	\$ 50,000	\$ 21,591	\$ 21,000
	Other Revenues						
36332	Sale of Equipment - Drug Fund	\$ 1,200	\$ 6,665	\$ 111,800	\$ 20,000	\$ 75	\$ 20,000
36340	Confiscations	62,965	22,354	11,099	40,000	5,111	40,000
36350	Insurance Recovery	-	-	10,767	-	-	-
36362	Sale of Vehicles	-	27,899	-	20,000	-	20,000
36715	Contribution and Donations	-	15,000	-	5,000	-	5,000
36735	Contribution and Donations - Individuals	-	65	-	15,000	-	-
36940	Sale of Seized Vehicle Fees	-	6,317	-	5,000	-	5,000
36941	Sale of Vehicles - Confiscations	20,802	8,116	8,700	15,000	-	15,000
36942	Sale of Other Contribband	-	-	-	10,000	-	-
	Total Other Revenues	\$ 84,967	\$ 86,416	\$ 142,366	\$ 130,000	\$ 5,186	\$ 105,000
	Total Revenues	\$ 130,184	\$ 109,666	\$ 164,090	\$ 180,000	\$ 26,777	\$ 126,000
	Expenditures						
42129	Drug Investigation and Control Personnel						
113	Salaries-Overtime	\$ 1,633	\$ 1,776	\$ 60	\$ 2,000	\$ -	\$ 2,000
141	OASI Employers Share	114	129	5	100	-	153
142	Employee Health Insurance	334	292	7	100	-	100
143	Retirement - ING	-	-	-	-	-	-
143.001	Retirement - TCRS	85	93	3	100	-	117
145	Employee Life Insurance	1	1	0	25	-	25
148	Education/Training	7,925	17,679	4,166	10,000	5,609	10,000
	Total Personnel	\$ 10,092	\$ 19,970	\$ 4,241	\$ 12,325	\$ 5,609	\$ 12,395
	Contractual Services						
213	Automobile Licenses & Titles	\$ 245	\$ 62	\$ -	\$ 200	\$ -	\$ 200

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

Schedule D-3

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024	
		Audited	Audited	Audited	Original Budget	Estimated Budget	Proposed Budget	
241	Gov. Deals Expense	1,600	3,418	8,407	3,000	7,800	8,000	
255	Data Processing Support	-	16,492	2,984	7,000	2,984	7,000	
261	Repair & Maint - Vehicle	1,797	218	-	1,000	276	1,000	
269	Other Repair and Maintenance Services	-	-	-	-	-	-	
299	Misc. Contractual Services	3,440	1,785	250	3,000	365	3,000	
	Total Contractual Services	\$ 7,082	\$ 21,975	\$ 11,641	\$ 14,200	\$ 11,425	\$ 19,200	

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

Schedule D-3

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

Account Number	Account Description	2019-2020			2020-2021			2021-2022			2022-2023		2022-2023		2023-2024	
		Audited			Audited			Audited			Original Budget	Estimated Budget	Proposed Budget			
	Supplies															
312	Small Items of Equipment	\$ -	\$ -	\$ -	\$ -	\$ 13,111	\$ -	\$ 9,000	\$ 6,931	\$ 9,000	\$ 9,000	\$ 2,500	\$ 9,000			
326	Clothing and Uniforms	2,844		743		-		2,500	-		2,500					
329	Other Operating Supplies	47,708		16,700		8,979		50,000	4,796	20,000	20,000					
331	Gas, Oil, Diesel Fuel	22		-		-		1,000	-	1,000	1,000					
332	Dog Equipment and Supplies	7,456		2,677		3,012		6,000	4,099	7,000	7,000					
333	Other Equipment Parts	-		9,996		-		2,500	439	2,500	2,500					
	Total Supplies	\$ 58,030	\$ -	\$ 30,116	\$ -	\$ 25,102	\$ -	\$ 71,000	\$ 16,265	\$ 42,000	\$ 42,000	\$ -	\$ 42,000			
	Capital Outlay															
942	General Purpose Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 133,000	\$ 133,000	Equipment for 8 cars @ \$16.5		
943	Drug Vehicle	81,340		87,293		178,303		120,000	91,311	-	-	-	-	Vehicles in Cap Equip Fund		
	Total Capital Outlay	\$ 81,340	\$ -	\$ 87,293	\$ -	\$ 178,303	\$ -	\$ 121,000	\$ 91,311	\$ -	\$ -	\$ 133,000	\$ 133,000			
	Total Expenditures	\$ 156,544	\$ -	\$ 159,354	\$ -	\$ 219,288	\$ -	\$ 218,525	\$ 124,610	\$ 206,595	\$ 206,595	\$ -	\$ 206,595			
	Revenue and Other Sources Over (Under)															
	Expenditures and Other Uses	\$ (26,360)	\$ (49,688)	\$ (55,197)	\$ (38,525)	\$ (97,833)	\$ (80,595)									
	Estimated Beginning fund Balance July 1	\$ 564,478	\$ 538,118	\$ 488,430	\$ 433,233	\$ 394,708	\$ 335,400	\$ 335,400	\$ 254,805	\$ 254,805	\$ 254,805	\$ 254,805	\$ 254,805			
	Estimated Ending Fund Balance June 30	\$ 538,118	\$ 488,430	\$ 433,233	\$ 394,708	\$ 335,400	\$ 254,805	\$ 254,805	\$ 254,805	\$ 254,805	\$ 254,805	\$ 254,805	\$ 254,805			

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2023-24	
		Audited	Audited	Audited	Original Budget	Requested Budget	Estimated Budget	Proposed Budget		
<u>Revenues</u>										
<u>Local Taxes</u>										
31920	Room Occupancy Tax	\$ 105,981	\$ 99,773	\$ 134,805	\$ 80,000	\$ 80,000	\$ 80,000	\$ 127,350	\$ 131,000	13.89%
	Total Local Taxes	\$ 105,981	\$ 99,773	\$ 134,805	\$ 80,000	\$ 80,000	\$ 80,000	\$ 127,350	\$ 131,000	
<u>Grant Revenue</u>										
31947	Partnership Marketing Program Proceeds	\$ -	\$ 2,980	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	
31948	Tourism COOP Grant Revenue	-	-	-	-	-	-	-	-	
31949	CARES ACT Grant Revenue	-	36,728	-	-	-	-	-	-	
36999	Miscellaneous Revenue	7,299	-	-	-	-	-	-	-	
37000	Grant Revenue-State of Tennessee	-	-	-	-	-	-	-	-	
37001	Transfer from General Fund	-	-	-	-	-	-	-	-	
	Total Revenues	\$ 7,299	\$ 39,708	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>Expenditures</u>										
47210	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
111	Salaries	-	-	-	-	-	-	-	-	
141	OASI Employers Share	-	-	-	-	-	-	-	-	
147	Unemployment Insurance	-	-	-	-	-	-	-	-	
148	Travel	-	30	700	4,000	4,000	4,000	2,081	5,000	
	Total Personnel	\$ -	\$ 30	\$ 700	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,081	\$ 5,000	
<u>Contractual Services</u>										
236	Public Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
236 002	Local Activity Support	28,453	26,446	11,900	34,500	34,500	17,890	22,450	22,450	
236 004	Tourism Promo - Brochures, Flyer, Ads	69,824	70,391	52,241	57,500	57,500	56,619	22,450	22,450	
236 005	Manchester Chamber - Tourism Prom	4,998	-	-	-	-	-	-	27,000	
239	South Central TN Tourism Dues	-	-	-	-	-	-	-	3,000	
240	Hotel/Motel Tax Audit Expense	-	-	-	-	-	-	-	-	
247	Christmas Lighting and Banners	2,578	-	245	3,000	3,000	-	30,000	30,000	
	Total Contractual Services	\$ 105,853	\$ 96,837	\$ 64,386	\$ 95,000	\$ 95,000	\$ 74,509	\$ 104,900	\$ 104,900	
<u>Supplies</u>										
329	Other Operating Supplies	\$ 753	\$ 208	\$ 614	\$ 1,000	\$ 1,000	\$ 82	\$ 100	\$ 100	

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

Schedule D-4

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-24	
		Audited	Audited	Audited	Original Budget	Requested Budget	Estimated Budget	Proposed Budget	
329.001	Signs and Sign Maintenance	-	-	-	-	-	-	-	
329.002	Landscaping, General Prom & Other	-	1,091	1,802	-	-	1,743	-	
329.003	Christmas Parade Supplies	-	-	-	-	-	-	-	
329.004	CARES ACT Expenses	-	36,290	-	-	-	-	-	
	Total Supplies	\$ 753	\$ 37,589	\$ 2,416	\$ 1,000	\$ 1,000	\$ 1,825	\$ 100	
	<u>Capital Outlay</u>								
939	Downtown Renovation Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
945	Transfer to Recreation Center	25,000	-	-	-	-	-	-	
	Transfer to Capital Equipment- Recreation	-	-	-	-	-	-	-	
947	Partnership Marketing Program Grant	-	-	-	-	-	-	-	
	Total Capital Outlay	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Expenditures	\$ 131,606	\$ 134,456	\$ 67,502	\$ 100,000	\$ 100,000	\$ 78,415	\$ 110,000	

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

Schedule D-4

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2022-2023		23-24	
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Requested Budget	Estimated Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
<u>Transfers</u>															
50000.002	Transfer to General Fund	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
50000.004	Transfer to TDOT Greenway Grant	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
	Total Transfers	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
	Total Expenditures and Other Sources	131,606	\$	134,456	\$	67,502	\$	100,000	\$	100,000	\$	78,415	\$	110,000	\$
	Revenues over (Under) Expenditures	(18,326)	\$	5,025	\$	70,703	\$	(20,000)	\$	(20,000)	\$	48,935	\$	21,000	\$
	Estimated Beginning Fund Balance July 1	310,380	\$	292,054	\$	297,079	\$	367,782	\$	367,782	\$	367,782	\$	416,718	\$
	Estimated Ending Fund Balance June 30	292,054	\$	297,079	\$	367,782	\$	347,782	\$	347,782	\$	416,718	\$	437,718	\$

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
Revenues and Other Sources								
<u>Local Taxes</u>								
40110	Current Property Taxes	\$ 2,665,657	\$ 2,836,750	\$ 2,876,917	\$ 2,349,210	\$ 2,349,210	\$ 2,349,210	\$ 2,349,210
40120	Trustee's Collections-Prior Year	64,240	68,107	46,468	75,000	75,000	75,000	75,000
	Bankruptcy	1,758	359	1,480	500	500	500	500
40130	Cir Clk/Master-Prior Year	22,462	32,942	17,850	31,000	31,000	31,000	31,000
40140	Interest & Penalty	19,082	23,658	15,867	25,000	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	162	3,305	163	150	150	150	150
40162	Payments-Utilities	4,240	-	8,085	2,200	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	40,162	60,283	50,881	700	700	700	700
40210	Local Option Sales Tax	2,115,079	2,201,286	2,610,467	1,730,350	1,730,350	1,730,350	1,730,350
40275	Mixed Drink Tax	-	-	-	2,000	2,000	2,000	2,000
40350	Telecommunications	-	-	-	600	600	600	600
	Total Local Taxes	\$ 4,932,842	\$ 5,226,690	\$ 5,628,178	\$ 4,216,710	\$ 4,216,710	\$ 4,216,710	\$ 4,216,710
<u>Licenses and Permits</u>								
41110	Marriage Licenses	\$ 622	\$ 637	\$ 721	\$ 650	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	\$ 622	\$ 637	\$ 721	\$ 650	\$ 650	\$ 650	\$ 650
<u>Charges for Current Services</u>								
43511	Tuition - Regular Day Students	\$ 19,434	\$ 14,850	\$ 19,150	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
43570	Receipts from Individual Schools	-	-	-	-	-	-	-
43581	Community Services - E.S.P.	77,691	17,697	22,957	16,857	16,857	16,857	29,229
43583	TBI Criminal Background Fee	-	-	-	-	-	-	-
	Total Charges for Current Services	\$ 97,125	\$ 32,547	\$ 42,107	\$ 38,857	\$ 38,857	\$ 38,857	\$ 51,229
<u>Other Local Revenues</u>								
44110	Interest Income	\$ 11,022	\$ 13,468	\$ 3,300	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
44120	Lease/Rentals	-	-	-	-	-	-	-
44130	Sale of Materials and Supplies	42	-	-	-	-	-	-
44146	E-Rate Funding	-	-	-	-	-	-	-

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

City of Manchester, Tennessee

General Purpose School Fund

Statement of Proposed Operations

July 01, 2023 thru June 30, 2024

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
44170	Miscellaneous Refunds	27,393	176,276	47,938	20,000	20,000	20,000
44560	Damages Recovered from Indv.	179	1,668	303	500	500	500
44570	Cont. & Gifts	8,558	9,450	8,205	5,000	5,000	5,000
44590	Other	1,615	5,000	13,500	-	-	-
44990	Other Local Revenue	9,492	-	-	-	-	-
	Total Other Local Revenues	\$ 58,301	\$ 205,862	\$ 70,186	\$ 29,500	\$ 29,500	\$ 29,500

State Education Funds

46511	Basic Education Program	7,725,683	7,922,168	8,198,828	8,434,000	8,434,000	10,076,394
46515	Early Childhood Ed. Program	277,851	276,683	277,974	280,297	280,297	280,297
46590	Other State Ed. Funds - Safe Schools	254,994	539,132	2,148	30,420	32,230	32,230
46590	Other State Education Funds CSH	-	-	81,000	81,000	81,000	81,000
46590	Other State Education FundsFRC	-	-	59,066	59,223	59,223	59,223
46590	Other State Education Funds Summer	-	-	356,615	-	399,496	-
46590	Other State Education Funds	-	-	30,420	-	-	-
46590	Leaps Grant	-	-	655,025	-	1,077,656	-
46595	Student Mgmt. System	-	-	-	-	-	-
46610	Regular Career Ladder	10,861	29,984	20,345	32,000	32,000	32,000
46612	Extended Career Ladder	1,180	-	-	-	-	-
46630	Energy Efficient Grant	-	610,502	-	-	-	-
	Total State Education Funds	\$ 8,270,569	\$ 9,378,469	\$ 9,681,421	\$ 8,916,940	\$ 10,395,902	\$ 10,388,691

Other State Revenues

46840	Alcoholic Beverage Tax	1,368	1,407	2,096	1,000	1,000	1,000
46980	Other State Grants	26,935	-	31,987	-	-	-
	Total Other State Revenues	\$ 28,303	\$ 1,407	\$ 34,083	\$ 1,000	\$ 1,000	\$ 1,000

Federal Government

47111	Food Service	-	(29,348)	29,348	-	-	-
47131	Vocational Basic Grant	-	-	-	-	-	-
47143	Special Ed. - Excess Cost Funds	-	-	-	-	-	-

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
47145	Special Ed P/S-Excess Cost Funds	-	-	-	-	-	-
47304	COVID-19 Grant	-	145,247	-	-	-	-
47590	Other Federal thru State-SNAP Grant	-	-	-	-	-	-
47990	TAP Grant	-	-	-	-	-	-
	Total Federal Government	-	\$ 115,899	\$ 29,348	\$ -	\$ -	\$ -
	Total Revenues	\$ 13,387,762	\$ 14,961,511	\$ 15,486,044	\$ 13,203,657	\$ 14,682,619	\$ 14,687,780
	<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	1,858,467
39000	Fund Balance	-	-	-	684,024	1,721,827	-
	Request for Liquor by Drink Tax from City	-	-	-	-	-	-
	Total Other Sources	\$ 1,877,988	\$ 1,858,467	\$ 1,858,467	\$ 1,858,467	\$ 3,580,294	\$ 1,858,467
	Total Revenues and Other Sources	\$ 15,265,750	\$ 16,819,978	\$ 17,344,511	\$ 15,746,148	\$ 18,262,913	\$ 16,546,247

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
<u>Expenditures and Other Uses</u>							
71000	<u>Instructional Expenditures</u>						
71100	<u>Regular Instruction Program</u>						
116	Teachers	\$ 4,659,223	\$ 4,734,141	4,965,018	5,095,170	\$ 5,354,970	5,649,995
116	Teachers-TAP Performance	-	-	-	133,310	133,310	143,030
116	Teachers-Summer Learning	-	-	13,253	16,000	16,000	16,000
116	Teachers-Bridge	-	-	-	-	-	-
116	Teachers-Instructional Coaches	-	-	563	5,000	5,000	5,000
117	Career Ladder Program	15,919	13,249	121,362	128,132	131,132	173,999
127	Extended Career Ladder	-	-	167,122	163,599	184,279	206,291
128	Homebound	313	955	163,954	163,954	156,000	95,000
162	Clerical Personnel	114,223	116,060	60,259	82,335	87,335	95,000
163	Educational Assistants	169,379	158,587	5,457	40,000	228,000	100,000
188	Bonus Payments	119,455	99,949	70,698	75,000	75,000	75,000
189	Other Salaries	42,973	169,225	322,370	348,661	366,683	389,938
189	Other Salaries & Wages	-	-	476,259	483,757	506,805	500,000
195	Certified Substitute Teachers	7,590	44,754	3,925	5,502	5,502	3,600
198	Non-Cert. Substitute Teachers	44,104	75,236	911,751	998,858	998,858	1,030,300
201	Social Security	302,430	310,900	43,918	50,224	50,224	45,206
204	State Retirement	474,502	452,619	2,295	7,000	7,200	7,000
203	Life Insurance	3,397	3,474	5,977	6,500	7,000	6,500
207	Medical Insurance	871,797	896,471	75,287	81,542	86,042	91,196
208	Dental Insurance	41,762	41,991	44,624	45,000	60,700	60,000
210	Unemployment Compensation	2,321	2,477	43,444	51,000	51,000	52,000
211	Local Retirement	8,078	8,335	-	-	-	-
212	Empl. Medicare Liability	70,730	72,710	-	-	-	-
217	Retirement-Hybrid	-	37,729	-	-	-	-
299	Other Fringe Benefits	25,213	43,567	95,508	72,000	72,000	75,000
336	Maintenance/repair of Equipment	-	-	120,521	125,000	125,000	125,000
399	Other Contracted Services	49,086	65,616	-	-	-	-

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
429	Instructional Supplies	115,141	119,676	12,149	25,000	25,000	25,000
430	Textbooks-Electronic	10,301	59,785	4,880	55,000	55,000	115,000
449	Textbooks	32,627	66,598	-	-	-	-
471	Software	-	-	-	-	-	-
499	Other Supplies/Materials-SAFE	-	-	-	30,420	32,230	32,000
499	TVA Grant	-	-	-	-	-	-
499	Other Supplies/Materials	1,235	-	58,765	3,000	3,000	3,000
499	Other Supplies/Summer Learning	-	-	-	-	-	-
599	Other Charges	1,610	-	-43	-	12,792	-
722	Instructional Equipment	-	3,113	-	1,000	1,000	1,000
	Total Regular Instruction Program	\$ 7,183,409	\$ 7,597,217	\$ 7,789,316	\$ 8,128,010	\$ 8,837,062	\$ 9,026,055
71150	Alternative Instruction Program						
116	Teachers	\$ 21,070	\$ 19,755	\$ 25,312	\$ 17,687	\$ 28,687	\$ 30,498
201	Social Security	1,288	1,213	1,349	1,097	1,497	1,891
204	State Retirement	2,240	2,029	2,607	1,537	2,537	2,440
206	Life Insurance	15	12	18	36	36	36
207	Medical Insurance	881	2,511	6,241	6,740	6,940	7,324
208	Dental Insurance	58	148	228	246	246	243
210	Unemployment Compensation	110	10	21	100	100	100
212	Employer Medicare	301	284	316	257	357	442
299	Other-Fringe Benefits	50	172	250	250	250	250
	Total Alternative Instruction Program	\$ 26,013	\$ 26,134	\$ 36,342	\$ 27,950	\$ 40,650	\$ 43,224
71200	Special Education Program						
116	Teachers	\$ 640,804	\$ 680,529	\$ 725,557	\$ 753,199	\$ 765,199	\$ 816,725
117	Career Ladder Program	2,000	1,000	-	-	-	-
127	Career Ladder - Ext. Contracts	-	-	-	-	-	-
128	Homebound Teachers	-	-	-	-	-	-
163	Educational Assistants	195,974	177,303	172,465	218,407	203,407	259,460
171	Speech Pathologist	150,908	117,886	151,392	158,396	159,396	112,468

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
188	Bonus Payments	22,974	20,841				
189	Other Salaries	-	27,858				
195	Certified Substitute Teachers	14,168	10,000	14,515	15,000	31,000	25,000
201	Social Security	58,813	59,357	60,332	70,061	70,061	73,697
204	State Retirement	83,444	85,170	68,510	92,983	92,983	92,498
206	Life Insurance	735	737	768	800	800	800
207	Medical Insurance	244,403	252,424	244,458	261,184	261,184	259,418
208	Dental Insurance	8,244	8,649	8,342	9,051	9,051	8,774
210	Unemployment Compensation	756	624	615	1,300	1,300	1,300
211	Local Retirement	1,451	1,540	361	2,000	2,000	2,000
212	Employer Medicare Liability	13,755	13,882	14,204	16,386	16,386	17,236
217	Retirement-Hybrid	4,440	2,838	4,297	4,300	7,300	7,200
299	Other Fringe Benefits	7,546	7,741	8,083	8,650	8,650	8,650
336	Maintenance & Repair of Equip.	-	-	-	-	-	-
399	Other Contracted Services	-	-	-	-	-	-
429	Instructional Supplies	3,279	10,470	7,355	6,000	6,000	6,000
449	Textbooks	-	2,339				
499	Other Supplies/Materials	3,408	6,911	850	3,000	3,000	3,000
599	Other Charges	4,718	-	785	3,000	3,000	3,000
725	Special Ed. Equipment	-	-	-	-	-	-
	Total Special Education Program	\$ 1,461,820	\$ 1,488,099	\$ 1,482,889	\$ 1,623,717	\$ 1,640,717	\$ 1,695,226
71400	Student Body Education Program						
499	Other Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
599	Other Charges	-	-	-	2,000	2,000	2,000
	Total Student Body Education Program	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 8,671,242	\$ 9,111,450	\$ 9,308,547	\$ 9,781,677	\$ 10,520,429	\$ 10,766,505
72000	Support Services						
72110	Attendance						
105	Supervisor/Director	\$ 83,271	\$ 83,271	\$ 84,918	\$ 88,097	\$ 90,097	\$ 97,451

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
117	Career Ladder Program	2,000	2,000	2,000	1,000	2,000	2,000
121	Data Processing Personnel	-	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-	-
162	Clerical Personnel	-	-	7,920	-	20,000	-
188	Bonus Payments	757	757	-	-	-	-
189	Other Salaries	-	1,000	-	-	-	-
201	Social Security	5,332	5,396	5,832	5,525	6,865	6,166
204	State Retirement	9,145	8,938	9,160	7,743	9,453	8,951
206	Life Insurance	36	36	36	36	36	36
207	Medical Insurance	5,870	7,116	7,248	7,830	7,830	8,828
208	Dental Insurance	385	456	454	495	495	541
210	Unemployment Compensation	42	21	22	100	100	100
211	Local Retirement	-	-	92	-	200	-
212	Employer Medicare Liability	1,247	1,262	1,375	1,292	1,731	1,443
299	Other Fringe Benefits	500	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-	-
355	Travel	981	-	1,403	3,000	3,000	3,000
399	Contracted Services	9,149	3,719	-	14,000	14,000	14,000
499	Other Supplies/Materials	3,028	96,226	95,598	3,000	3,000	3,000
524	In-service Staff Dev.	1,566	-	1,494	2,000	2,000	2,000
599	Other Charges	-	-	-	-	-	-
701	Equipment for Administration	-	-	-	-	-	-
	Total Attendance	\$ 123,309	\$ 210,698	\$ 218,052	\$ 134,618	\$ 161,307	\$ 148,016
72120	Health Services						
105	Supervisor/Director-CSH	\$ 47,999	\$ 47,999	49,449	50,933	51,951	55,598
131	Medical Personnel	134,005	134,877	137,575	141,703	144,703	154,309
131	Medical Personnel CSH	-	-	-	5,000	-	-
188	Bonus Payments	2,291	1,533	-	-	-	-
189	Other/Bonus Payments	-	4,000	-	8,786	8,786	-
201	Social Security	10,346	10,735	10,618	-	8,786	9,567

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
201	Social Security CSH	-	-	-	3,158	2,791	3,448
	State Retirement	7,113	7,292	7,221	9,920	9,920	10,802
204	State Retirement CSH	-	-	-	3,565	2,920	-
206	Life Insurance	143	143	143	143	143	143
206	Life Insurance CSH	-	-	-	36	40	36
207	Medical Insurance	33,162	32,252	32,159	14,000	22,000	20,000
207	Medical Insurance CSH	-	-	-	11,940	11,823	-
208	Dental Insurance	1,837	1,810	1,812	1,500	1,500	1,500
208	Dental Insurance CSH	-	-	-	490	454	-
210	Unemployment	83	84	83	400	400	400
210	Unemployment CSH	-	-	-	100	100	50
211	Local Retirement	3,381	3,484	3,427	3,600	3,700	3,850
212	Employer Medicare	2,420	2,511	2,483	2,055	2,055	2,238
212	Employer Medicare CSH	-	-	-	739	653	806
355	Travel/CSH	1,287	-	-	-	10	-
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-	-
499	Other Supplies & Materials/CSH	-	-	-	4,039	8,054	5,000
499	Other Supplies & Materials CFG	-	-	-	-	-	-
499	Other Supplies & Materials	9,651	15,733	12,097	3,000	3,000	3,000
524	In-service Staff Dev./CSH	-	-	-	-	2,204	3,000
524	In-service Staff Dev.	1,640	531	-	1,000	-	1,000
599	Other Charges	-	-	-	-	-	-
	Total Health Services	\$ 255,358	\$ 262,984	\$ 257,067	\$ 266,107	\$ 277,207	\$ 274,747
72130	Other Student Support	-	-	-	-	-	-
117	Career Ladder Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Guidance Personnel	158,047	160,742	114,398	174,880	178,380	190,364
127	Extended Career Ladder	-	-	-	-	-	-
130	Social Workers	29,578	61,240	-	63,201	63,201	69,352
138	Pupil Personnel	-	-	-	-	-	-
188	Bonus Payments	3,030	3,030	-	-	-	-

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

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

Account Number	Account Description	2019-2020		2020-2021		2021-2022		2022-2023		2022-2023		2023-2024
		Audited	Budget	Audited	Budget	Audited	Budget	Original Budget	Estimated Budget	Budget Request		
189	Other Salaries	47,190	515	4,500	515	500	515	14,793	515	14,793	16,103	
201	Social Security	13,489	14,793	12,899	14,793	6,412	14,793	20,734	14,793	20,734	23,375	
204	State Retirement	25,283	20,734	23,571	20,734	11,835	20,734	100	20,734	110	136	
206	Life Insurance	162	100	144	100	72	100	50,000	100	110	50,100	
207	Medical Insurance	47,672	50,000	45,547	50,000	24,179	50,000	2,000	50,000	2,000	2,000	
208	Dental Insurance	2,076	2,000	1,820	2,000	910	2,000	150	2,000	150	150	
210	Unemployment Compensation	96	150	84	150	42	150	3,535	150	3,535	3,766	
212	Employer Medicare Liability	3,155	3,535	3,017	3,535	1,500	3,535	2,000	3,535	2,000	2,000	
299	Other Fringe Benefits	2,000	2,000	2,000	2,000	950	2,000	133,500	2,000	133,500	146,850	
309	Contracts with Govt Agency	125,330	133,500	125,205	133,500	130,030	133,500	1,200	1,200	1,200	1,200	
322	Evaluation and Testing	-	1,000	-	1,000	442	1,000	-	1,000	1,000	1,000	
355	Travel	-	-	-	-	-	-	60	-	-	-	
399	Other Contracted Services	-	1,000	-	1,000	23	1,000	3,500	-	3,500	1,000	
499	Other Supplies & Materials	500	-	430	-	60	-	-	-	-	-	
599	Other Charges	-	-	-	-	-	-	-	-	-	-	
	Total Other Student Support	\$ 457,608	\$ 468,608	\$ 444,229	\$ 468,608	\$ 291,353	\$ 474,618	\$ 507,396	\$ 507,396	\$ 507,396	\$ 507,396	
72210	Regular Instruction Program											
105	Supervisor/Director	26,033	-	-	-	-	-	-	-	21,046	27,000	
117	Career Ladder Program	-	-	-	-	-	-	-	-	-	-	
127	Extended Career Ladder Program	-	-	-	-	-	-	-	-	-	-	
129	Librarians	169,146	172,256	172,256	172,256	179,219	187,126	190,926	190,926	201,864		
138	Inst. Computer Personnel	-	-	-	-	-	-	-	-	-	-	
188	Bonus Payments	3,030	2,272	2,272	2,272	-	-	-	-	-	-	
189	Other Sal. & Wages	-	3,000	-	3,000	-	-	-	-	-	-	
201	Social Security	10,975	10,163	10,163	10,163	10,205	11,602	12,223	12,223	14,190		
204	State Retirement	21,070	18,232	18,232	18,232	18,460	16,262	18,405	18,405	20,598		
206	Life Insurance	144	108	108	108	108	108	108	108	126		
207	Medical Insurance	113,700	103,424	103,424	103,424	93,524	33,000	70,850	70,850	39,100		
207	Medical Insurance-Retirees	-	-	-	-	-	90,000	90,000	90,000	90,000		
208	Dental Insurance	1,846	1,365	1,365	1,365	1,365	1,500	3,062	3,062	1,706		

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
210	Unemployment Compensation	68	61	55	200	200	250
212	Employer Medicare Liability	2,567	2,377	2,387	2,714	2,714	3,319
299	Other Fringe Benefits	2,000	1,500	1,500	1,500	1,650	2,000
320	Dues and Memberships	-	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	592	5,000	5,000	5,000
355	Travel	717	239	-	-	-	-
399	Other Contracted Services	54,284	-	-	6,000	6,000	6,000
432	Library Books/Media	-	-	497	1,000	1,000	1,000
499	Other Supplies & Materials	1,000	-	-	15,000	15,000	15,000
524	In-service/Staff Development	10,069	2,158	-	-	-	-
599	Other Charges	-	-	16,085	-	-	-
790	Other Equipment	-	-	-	-	-	-
	Total Regular Instruction Program	\$ 416,649	\$ 317,155	\$ 323,997	\$ 371,012	\$ 438,184	\$ 427,153
72220	<u>Special Education Program</u>						
105	Supervisor/Director	\$ 69,318	\$ 70,476	73,262	77,053	\$ 81,053	79,231
117	Career Ladder Program	-	-	-	-	-	-
124	Psychological Personnel	55,938	56,914	58,975	61,763	58,563	67,034
135	Assessment Personnel	-	-	-	-	-	-
162	Clerical Personnel	20,364	19,074	11,801	25,000	25,000	25,000
188	Bonus Payments	1,515	2,226	-	-	-	-
189	Other Salaries-Sick	-	3,000	-	-	-	-
201	Social Security	8,894	9,191	8,722	10,157	10,157	10,619
204	State Retirement	14,541	13,444	13,620	12,064	12,064	15,414
206	Life Insurance	97	72	72	70	70	70
207	Medical Insurance	22,513	17,453	17,777	19,200	22,400	22,000
208	Dental Insurance	1,246	910	910	984	984	998
210	Unemployment Compensation	76	84	55	100	100	100
211	Local Retirement	-	-	-	-	-	-
212	Employer Medicare Liability	2,080	2,150	2,040	2,376	2,376	2,484
299	Other Fringe Benefits	1,000	1,000	1,000	1,000	1,000	1,000

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
307	Communication	-	-	-	400	400	400
336	Maintenance/repair of Equipment	2,525	-	123	3,000	3,000	3,000
365	Travel	48,797	-	72,074	73,000	73,000	73,000
399	Other Contracted Services	1,194	80,162	32,467	1,000	1,000	1,000
499	Other Supplies & Materials	1,905	5,893	2,264	4,000	4,000	4,000
524	In-service/Staff Development	-	3,513	-	-	-	-
599	Other Charges	-	-	-	-	-	-
725	Special Ed. Equipment	199	-	-	-	-	-
	Total Special Education Program	\$ 252,202	\$ 285,562	\$ 295,162	\$ 291,167	\$ 295,167	\$ 305,350

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
<u>72250 Technology</u>							
105	Director of Technology	77,311	77,311	78,838	81,204	86,204	96,042
188	Bonus Payments	2,272	2,272				
189	Other Salaries and Wages	76,985	81,336	81,279	85,137	87,137	92,701
201	Social Security	8,902	9,141	9,032	10,314	10,314	11,702
204	State Retirement	12,404	12,401	12,371	13,017	13,017	14,383
206	Life Insurance	108	108	108	108	108	108
207	Medical Insurance	32,725	33,058	33,407	36,080	36,080	37,078
208	Dental Insurance	1,384	1,367	1,363	1,480	1,480	1,279
210	Unemployment Compensation	63	63	63	120	120	120
212	Employer Medicare	2,082	2,138	2,112	2,412	2,412	2,737
299	Other Fringe Benefits	500	500	500	500	500	500
307	Communication	1,162	1,452	848	6,000	6,000	6,000
336	Main/Repair Tech Equipment	97,611	35,503	45,775	60,000	60,000	60,000
336	Main/Repair Tech Equipment/DPP	-	-	-	8,500	8,500	8,500
350	Internet Connectivity	34,762	34,274		36,060	36,060	
355	Travel	1,295	47		3,000	3,000	3,000
399	Other Contracted Services/DPP	-	-	20,306	7,000	7,000	7,000
399	Other Contracted Services	16,069	22,671		4,000	4,000	4,000
451	Uniforms	-	-	427	600	600	600
470	Wiring	-	-		3,000	3,000	3,000
471	Software	67,860	72,417	57,833	70,000	70,000	70,000
499	Other Supplies	6,200	2,609	39,435	15,000	15,000	15,000
524	Inservice Staff Dev	539	330		4,200	4,200	4,200
722	Equipment/DPP	-	-		112,000	112,000	134,965
722	Equipment-Technology	148,744	142,542	132,273	75,000	75,000	75,000
	Total Technology	\$ 588,978	\$ 531,540	\$ 515,970	\$ 634,732	\$ 641,732	\$ 647,915
72310	Board of Education						
118	Secretary to Board	\$ 4,706	\$ 5,000	\$ 5,000	\$ 5,150	\$ 5,150	\$ 5,408

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023		2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
189	Other Salaries and Wages	-	-	-	-	-	-
201	Social Security	292	310	310	320	320	335
206	Life Insurance	-	-	-	-	-	-
207	Medical Insurance	-	-	-1	-	-	-
208	Dental Insurance	-	-	-2	-	-	-
210	Unemployment Compensation	2	-	-3	5	5	5
211	Local Retirement	329	350	350	361	361	378
212	Employer Medicare Liability	68	72	72	75	75	78
302	Advertising	-	-	-	-	-	-
305	Audit Services	18,600	20,969	18,300	25,000	25,000	25,000
308	Consultants	-	-	-	-	-	-
320	Dues and Membership	12,644	12,661	10,646	8,500	8,500	8,500
321	Engineering Services	-	-	-	-	-	-
331	Legal Services	4,565	5,336	4,190	25,000	25,000	25,000
332	Legal Notice Recording Fees	-	-	-	-	-	-
349	Printing, Stationery and Forms	-	-	-	-	-	-
351	Bd. of Ed. Rental Payments	-	-	-	-	-	-
355	Travel	6,129	333	6,025	15,000	15,000	20,000
	Other Contracted Svcs. TSBA Bd. P	-	-	-	-	-	-
451	Uniforms	-	-	-	400	400	500
506	Liability Insurance	15,000	18,507	24,400	28,000	28,000	33,000
508	Premiums on Surety Bonds	-	-	-	775	775	775
510	Trustee's Commission	77,271	83,257	83,816	90,000	96,000	85,000
513	Worker's Compensation	79,583	79,363	81,746	85,000	85,000	85,000
524	In-service Staff Development	13,161	2,475	14,910	20,000	20,000	25,000
533	Criminal Investigation Fees	-	-	-	300	300	300
534	Refund to Applicants-Investigation Fees	954	2,988	281	3,000	3,000	3,000
599	Other Charges	9,582	4,864	4,449	8,000	8,000	8,000
701	Admin Equipment	-	-	-	-	-	7,000
	Total Board of Education	\$ 242,886	\$ 236,485	\$ 254,489	\$ 315,886	\$ 320,886	\$ 332,279

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
72320	Office of the Superintendent						
101	Director of Schools	\$ 121,352	\$ 124,897	124,551	129,299	\$ 145,299	143,463
117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000	1,000
161	Secretary	54,721	54,427	55,515	57,181	58,381	63,500
188	Bonus Payments	1,520	1,520				
189	Other Salaries-Sick	-	2,000			1,700	
201	Social Security	10,814	11,156	10,980	11,624	12,924	12,894
204	State Retirement	13,108	13,110	12,932	11,542	13,142	16,002
206	Life Insurance	72	72	72	72	72	72
207	Medical Insurance	16,766	16,937	17,255	17,988	17,988	18,591
208	Dental Insurance	923	912	911	950	950	957
210	Unemployment Compensation	40	42	45	100	100	100
211	Local Retirement	3,884	3,933	3,886	4,081	4,281	4,287
212	Employer Medicare Liability	2,541	2,609	2,568	2,719	3,019	3,015
299	Other Fringe Benefits	500	500	500	500	500	500
307	Communication	10,582	14,410	13,705	12,500	12,500	13,000
320	Dues and Membership	480	4,006	8,000	5,000	5,000	5,000
336	Maintenance/Repairs to Equipment	64,158	-	5,167	5,000	5,000	5,000
348	Postal Charges	3,565	3,631				
349	Printing, Stationery and Forms	-	-	12,957	12,000	12,000	15,000
355	Travel	10,258	7,093				
399	Other Contracted Services	-	-				
435	Office Supplies	233	160	497	2,000	2,000	2,000
524	In-service Staff Development	-	-				
599	Other Charges	801	1,820	2,324	3,500	3,500	3,500
701	Administration Equipment	-	-				
	Total Office of the Superintendent	317,318	264,235	272,865	277,056	299,356	\$ 307,881

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
72410	<u>Office of the Principal</u>						
104	Principals	\$ 225,492	\$ 212,673	230,325	258,941	\$ 300,401	271,315
117	Career Ladder Program	4,025	1,000	1,000	2,000	2,000	1,000
127	Extended Career Ladder	-	-	-	-	-	-
139	Assistant Principal	171,789	180,759	186,933	199,268	208,268	234,060
161	Secretaries	133,577	105,718	108,528	112,739	116,139	134,394
188	Bonus Payments	6,875	6,875	500	500	500	500
189	Other Salaries-Sick	-	9,500	-	-	-	-
201	Social Security	31,836	29,919	30,066	35,523	36,856	39,759
201	Social Security-TAP	46,199	43,247	44,403	47,884	49,604	53,102
204	State Retirement	-	-	-	-	-	-
206	Life Insurance	317	322	322	300	300	300
207	Medical Insurance	79,124	89,011	91,865	99,215	101,355	107,427
208	Dental Insurance	4,029	4,067	4,034	4,360	4,360	4,380
210	Unemployment Compensation	219	187	208	400	400	400
211	Local Retirement	5,422	5,821	5,483	5,500	7,900	6,000
212	Employer Medicare Liability	7,446	6,997	7,032	8,308	8,620	9,298
299	Other Fringe Benefits	2,991	2,970	2,973	3,000	3,300	3,000
307	Communication	-	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-	-
348	Postal Charges	-	-	-	-	-	-
355	Travel	1,174	-	-	2,500	2,500	2,500
399	Other Contracted Services	425	-	-	500	500	500
435	Office Supplies	11,719	617	958	1,500	1,500	1,500
499	Other Supplies & Materials	-	-	-	-	-	-
524	In-service/Staff Development	564	200	85	1,200	1,200	1,200
599	Other Charges	-	-	-	-	-	-
701	Administration Equipment	-	-	-	-	-	-

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
Total Office of the Principal		\$ 733,223	\$ 699,883	\$ 714,715	\$ 783,138	\$ 845,703	\$ 870,635
Fiscal Services							
72510	Accountants/Bookkeepers	66,312	66,312	67,638	69,668	74,468	54,192
119	Purchasing Personnel	-	-	-	-	-	78,550
122	Bonus Payments	3,030	2,272	-	-	-	-
188	Other Salaries	123,528	127,674	143,596	157,129	167,129	70,507
189	Other Salaries-Sick	-	-	-	-	-	62,003
189	Social Security	11,309	11,763	12,187	14,062	14,062	16,445
201	State Retirement	10,104	10,515	11,059	15,876	15,873	18,539
204	Life Insurance	119	114	144	125	145	144
206	Medical Insurance	31,266	30,956	40,605	43,854	43,854	45,176
207	Dental Insurance	1,523	1,443	1,818	1,964	1,964	1,500
208	Unemployment Compensation	69	82	83	200	200	200
210	Local Retirement	-	-	-	-	-	-
211	Employer Medicare Liability	2,645	2,751	2,850	3,289	3,289	3,846
212	Other Fringe Benefits	-	-	-	-	-	-
299	Data Processing Services	-	-	-	-	-	-
317	Dues and Membership	-	-	-	-	-	-
320	Maintenance/repair of Equipment	-	-	-	-	-	-
336	Travel	994	-	656	3,300	1,500	3,300
355	Other Contracted Services	25,137	33,046	55,121	50,000	50,000	50,000
399	Data Processing Supplies	-	-	-	-	-	-
411	Other Materials & Supplies	2,933	7,998	8,795	3,000	3,000	4,000
499	In-service/Staff Development	2,872	1,323	3,774	5,000	5,000	5,000
524	Other Charges	-	-	-	-	-	-
599	Administration Equipment	271	2,272	280	2,000	2,000	2,000
701	Total Fiscal Services	\$ 282,112	\$ 298,521	\$ 348,606	\$ 369,467	\$ 382,484	\$ 415,402
Operation of Plant							
72610	Custodial Personnel	\$ 227,808	\$ 227,458	\$ 232,729	\$ 309,835	\$ 309,835	\$ 424,550

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
188	Bonus Payments	7,481	6,770				
189	Other Salaries-Sick	-	9,000				
201	Social Security	14,210	14,149	13,421	19,210	19,210	26,322
204	State Retirement	11,977	12,577	12,118	21,687	21,687	29,719
206	Life Insurance	273	279	273	300	320	340
207	Medical Insurance	59,765	68,373	67,978	75,835	75,835	80,564
208	Dental Insurance	2,499	3,533	3,447	3,770	4,080	4,403
210	Unemployment Compensation	217	197	217	400	400	400
211	Local Retirement	-	-				
212	Employer Medicare	3,323	3,309	3,139	4,493	4,493	6,156
329	Laundry Service/Uniforms	8,477	13,957	12,508	16,000	16,000	5,000
336	Maintenance/repair of Equipment	-	-		320	320	320
359	Disposal Fee	26,994	39,771	37,537	41,000	41,000	43,000
399	Contracted Services			23,589			
410	Custodial Supplies	30,580	48,591	61,150	48,000	48,000	53,000
415	Electricity	307,743	340,676	309,666	350,000	350,000	350,000
434	Natural Gas	14,393	15,243	22,172	28,000	28,000	37,000
451	Uniforms	990	100		2,000	2,000	2,000
454	Water/Sewer	29,243	34,239	36,740	36,000	36,000	38,000
499	Other Supplies and Materials	-	-		550	550	550
501	Boiler Insurance	-	200		2,000	2,000	2,000
502	Building and Contents Insurance	42,000	42,000	48,279	49,000	49,000	49,000
599	Other Charges	10,962	23,996		25,000	25,000	25,000
720	Plant Operation Equipment	3,237	13,275		6,000	6,000	8,500
	Total Operation of Plant	\$ 802,172	\$ 917,093	\$ 884,963	\$ 1,039,400	\$ 1,039,730	\$ 1,185,824
72620	<u>Maintenance of Plant</u>						
105	Supervisor	198,722	198,248	215,131	\$ 229,485	5,900	237,173
167	Maintenance Personnel	3,030	3,030			229,485	
188	Bonus Payments	-	4,000				
189	Other Salaries-Sick						

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
201	Social Security	11,680	11,982	12,595	14,229	14,229	14,705
204	State Retirement	10,552	10,736	10,938	16,064	16,064	16,602
206	Life Insurance	141	141	141	150	150	150
207	Medical Insurance	39,251	38,477	38,689	41,820	41,820	40,598
208	Dental Insurance	1,810	1,789	1,785	1,930	1,930	1,929
210	Unemployment Compensation	82	82	100	200	260	200
212	Employer Medicare Liability	2,732	2,802	2,946	3,328	3,328	3,440
307	Communication	615	1,212	718	2,000	2,000	2,200
335	Maintenance & Repairs-Non-Recurring	117,855	101,230	101,848			
335	Maintenance & Repairs/Buildings	-	-		100,000	100,000	100,000
335	Maintenance & Repairs/Buildings HVAC	-	-		55,000	55,000	55,000
336	Maintenance & Repairs/ Equipment	5,585	12,492	12,865	15,000	15,000	15,000
338	Maintenance & Repairs/Vehicles	2,510	187	4,522	4,000	4,000	4,000
355	Travel	154	1,561	1,201	1,000	1,000	1,000
399	Other Contracted Services	21,276	18,712	20,902	17,000	17,000	21,000
425	Gasoline	1,936	5,087	2,603	3,000	3,000	3,000
426	Construction Materials	1,513	472	265	6,000	6,000	6,000
451	Uniforms	1,906	1,059		1,200	1,200	1,200
499	Field Maintenance						20,000
499	Other Supplies and Materials	1,054	396	33,738	7,000	7,000	7,000
511	Vehicle Insurance	1,526	2,750	2,750	2,750	2,750	2,750
524	In-service Staff Development	-	-		300	300	300
599	Other Charges	38	120	150	1,000	1,000	1,000
717	Maintenance Equipment	8,500	5,214		5,000	5,000	5,000
	Total Maintenance of Plant	\$ 432,468	\$ 421,779	\$ 463,887	\$ 527,456	\$ 533,416	\$ 559,247
72710	Transportation						
105	Supervisor	\$ 5,050	\$ 5,050		\$ 5,306	\$ 5,306	5,250
146	Bus Drivers	2,037	-		7,100	16,100	15,884
201	Social Security	405	287	2,599	769	1,069	1,311
204	State Retirement	371	264	292	869	869	1,480

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
206	Life Insurance	3	30	3	20	20	20
207	Health Insurance	997	877	810	845	845	600
208	Dental Insurance	36	34	33	34	34	30
210	Unemployment Compensation	2	2	3	30	40	30
212	Employer Medicare Liability	95	67	79	180	280	307
338	Maintenance/repair of Vehicles	7,374	7,519	8,211	13,000	21,000	20,000
399	Other Contracted Services	-	-	-	-	-	-
412	Diesel Fuel	7,972	1,148	9,946	10,000	10,000	15,000
499	Other Supplies	-	-	-	-	-	-
511	Vehicle Insurance	10,000	10,000	10,000	10,000	10,000	10,000
599	Other Charges	1,015	1,581	1,112	1,200	1,200	1,200
	Total Transportation	\$ 35,357	\$ 26,859	\$ 38,577	\$ 49,353	\$ 66,763	\$ 71,112
	Total Support Services Expenditures	\$ 4,939,640	\$ 4,917,023	\$ 4,879,703	\$ 5,528,000	\$ 5,776,553	\$ 6,052,957

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
73300	Community Services						
105	Supervisor/Director/Leapsm	\$ 53,775	\$ 69,038	\$ 75,518		\$ 84,570	
105	Supervisor/ESP	-	-	-		228,414	
116	Teachers	-	99,146	114,262		29,680	
162	Clerical Personnel	-	21,115	23,557		533,980	
163	Aides	12,953	235,052	357,470			
169	Part-time Personnel-Leapsm	81,916	21,360	16,737			
169	ESP Temp/Part Time Personnel	-	-	-	15,610	15,610	27,777
188	Bonus Payments-ESP	-	2,843	-			
189	Other Salaries	28,528	34,618	29,578			
189	ESP Other Salaries & Wages	-	-	-			
189	FRC Other Salaries & Wages	-	-	-	29,436	30,941	39,253
189	LEAPS-LEAPM	-	-	-		2,000	
201	ESP Social Security	10,344	29,598	38,924	970	970	1,722
201	FRC Social Security	-	-	-	1,826	1,693	2,434
201	LEAPSM Social Security	-	-	-		54,476	
204	Retirement/LEAPSM	6,534	14,141	16,877		33,022	
204	Retirement/FRC	-	-	-	2,061	1,739	2,748
204	ESP -State Retirement	-	-	-			500
206	ESP Life Insurance	37	37	-			
206	FRC Life Insurance	-	-	-	37	37	36
207	Medical Insurance	10,602	10,462	11,114			
207	FRC Medical Insurance	-	-	-	11,995	9,849	10,636
208	ESP Dental Insurance	470	465	463			
208	FRC Dental Insurance	-	-	-	500	470	507
210	ESP Unemployment Compensation	234	706	847	50	50	50
210	FRC Unemployment Compensation	-	-	-	50	100	50
210	LEAPSM Unemployment Compensation	-	-	-		4,393	
211	Local Retirement	56	98	698			
211	LEAPS Local Retirement	-	-	-		2,000	

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
212	ESP Employer Medicare Liability	2,419	6,922	9,103	227	227	403
212	FRC Employer Medicare Liability	-	-	-	427	397	569
212	LEAPSM Employer Medicare Liability	-	-	-	-	12,740	-
217	Re-Hybrid Stabilization	315	936	1,381	-	2,000	-
299	Fringe Benefits	-	-	-	-	-	-
307	ESP Communications	-	-	-	-	-	-
336	ESP Maintenance of Equipment	-	-	-	-	-	-
355	ESP Travel	741	-	-	-	-	-
355	FRC Travel	-	-	-	-	-	-
355	LEAPSM Travel	-	-	-	-	-	-
399	ESP Other Contracted Services	-	-	4,400	-	3,000	-
422	Food Supplies	530	1,949	2,254	-	3,500	-
422	ESP Food Supplies	-	-	-	-	-	-
429	Instructional Supplies/LEAPSM	727	16,231	18,709	-	32,415	200
499	ESP Other Supplies/Materials	-	-	-	-	-	-
499	FRC Other Supplies/Materials	-	-	-	-	12,941	5,000
499	FRC2 Other Supplies/Materials	-	-	-	-	4,500	-
499	CFG Other Supplies/Materials	21,485	41,089	-	-	4,501	-
499	We Care Other Supplies/Materials	-	-	-	-	-	5,000
499	CFMT Other Supplies/Materials	-	-	32,963	-	10,322	-
499	LEAPS Other Supplies/Materials	-	-	267	-	-	-
524	ESP In-service	246	-	-	50	512	-
524	FRC1 Inservice	-	-	-	-	3,000	-
524	LEAPSM Inservice	-	-	6,157	-	19,823	-
599	Other Charges	1,777	19,504	-	-	-	-
599	ESP Other Charges	-	-	-	-	-	-
790	ESP Other Equipment	-	-	-	-	-	-
	Total Community Services	\$ 233,689	\$ 625,310	\$ 761,316	\$ 80,580	\$ 1,139,916	\$ 96,885
73400	Early Childhood Education						
116	Teachers	\$ 141,670	\$ 138,881	145,043	151,737	155,137	164,868

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
163	Ed. Assistants	56,340	57,319	60,715	63,373	59,973	44,931
188	Bonus Payments	-	4,560	-	-	-	-
189	Other Salaries	-	6,000	-	-	-	-
201	Soc. Security	11,589	12,072	12,008	13,337	13,337	13,008
204	State Retirement	14,181	15,502	15,488	17,623	17,623	17,984
206	Life Insurance	213	216	216	216	216	216
207	Medical Ins.	38,632	44,026	45,773	49,435	47,135	49,240
208	Dental Ins	2,538	2,729	2,731	2,950	2,950	2,993
210	Unemp. Comp	146	118	128	200	200	200
211	Local Retirement	-	-	-	-	-	-
212	Employer Medicare	2,710	2,823	2,818	3,120	3,120	3,040
217	Ret-Hydrd Stabilization	974	2,055	2,085	2,085	2,300	2,300
299	Other Fringe Benefits	1,200	1,500	1,500	1,500	1,500	1,500
355	Travel	-	-	-	-	-	-
429	Instructional Supplies	-	2,658	2,500	3,000	3,000	3,000
524	Inservice	-	295	-	-	-	-
599	Other Charges	-	-	-	-	-	-
722	Regular Inst. Equipment	-	-	-	-	-	-
	Total Early Childhood Education	\$ 270,193	\$ 290,754	\$ 291,005	\$ 306,491	\$ 306,491	\$ 300,980
76100	Regular Capital Outlay						
304	Architects	\$ 105,400	\$ 78,000	\$ 124,527	\$ -	\$ 9,300	
711	Furniture	-	-	11,039	-	1,500	40,000
706	Building Construction	915,000	-	1,327,007	-	610,142	
707	Building Improvements	-	70,326	26,466	-	440,000	
	Total Regular Capital Outlay	\$ 1,020,400	\$ 148,326	\$ 1,489,039	\$ -	\$ 1,060,942	\$ 40,000

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

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request
82130	Debt Payments						
602	Principal on Loan	\$ -	\$ 27,664	\$ 47,424	\$ 47,424	\$ 47,424	\$ 47,424
82230							
604	Interest on Loan	\$ -	\$ 1,736	\$ 2,976	\$ 2,976	\$ 2,976	\$ 2,976
	Total Debt Payments	\$ -	\$ 29,400	\$ 50,400	\$ 50,400	\$ 50,400	\$ 50,400
99100	Regular Indirect Cost						
504	Indirect Cost	\$ -	\$ -	\$ 17,567	\$ -	\$ 18,320	\$ -
	Total Regular Indirect Cost	\$ -	\$ -	\$ 17,567	\$ -	\$ 18,320	\$ -
	Total Expenditures	\$ 15,135,164	\$ 15,122,263	\$ 16,797,577	\$ 15,747,148	\$ 18,873,051	\$ 17,307,727
	Total Expenditures and Other Uses	\$ 15,135,164	\$ 15,122,263	\$ 16,797,577	\$ 15,747,148	\$ 18,873,051	\$ 17,307,727
	Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 130,586	\$ 1,697,715	\$ 546,934	\$ (1,000)	\$ (610,138)	\$ (761,480)
	Estimated Beginning Fund Equity July 1	6,338,787	6,469,373	8,167,088	8,714,022	8,713,022	8,102,884
	Prior Period Adjustment	-	-	-	-	-	-
	Audit Adjustment (To Federal)	-	-	-	-	-	-
	Audit Adjustment (Lease Pmts)	-	-	-	-	-	-
	Audit Adjustment (PO's)	-	-	-	-	-	-
*	Estimated Ending Fund Equity June 30	\$ 6,469,373	\$ 8,167,088	\$ 8,714,022	\$ 8,713,022	\$ 8,102,884	\$ 7,341,404

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

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

Account Number	Account Description	2019-2020			2020-2021			2020-2022			2022-2023	2022-2023	2023-2024
		Audited			Audited			Audited			Original Budget	Estimated Budget	Budget Request
Revenues and Other Sources													
<u>Charges for Current Services</u>													
43521	Lunch Payments - Children	\$ 90,583	\$ 5,370			\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000			\$ 120,000	
43522	Lunch Payments - Adults	12,300	4,787		4,999	16,600	16,602	16,602	16,602			16,600	
43523	Income from Breakfast	13,307	-		-	17,680	17,679	17,679	17,680			17,680	
43524	Special Milk Sales	-	-		-	-	-	-	-			-	
43525	Ala Carte Sales	43,155	17,365		23,274	54,000	54,000	54,000	54,000			54,000	
	Total Charges for Current Services	\$ 159,345	\$ 27,522	\$ 28,311	\$ 208,280	\$ 208,281	\$ 208,281	\$ 208,280	\$ 208,280			\$ 208,280	
Other Local Revenues													
44110	Interest Earned	\$ 2,084	\$ 556		677	\$ 500	\$ 504	\$ 500	\$ 500			\$ 500	
44170	Misc. Refunds	3,855	913		-9,485	800	801	801	800			800	
44570	Contributions and Gifts	143	-		-	-	-	-	-			-	
44990	Local Revenue	-	-		-	-	-	-	-			-	
	Total Other Local Revenues	\$ 6,082	\$ 1,469	\$ (8,808)	\$ 1,300	\$ 8,305	\$ 8,305	\$ 8,305	\$ 8,305			\$ 8,305	
State of Tennessee													
46520	School Food - State Matching	\$ 7,901	\$ 8,270		\$ 9,815	\$ 9,816	\$ 9,816	\$ 9,815	\$ 9,815			\$ 9,815	
	Total State of Tennessee	\$ 7,901	\$ 8,270	\$ -	\$ 9,815	\$ 9,816	\$ 9,816	\$ 9,815	\$ 9,815			\$ 9,815	
Federal Government													
47111	Lunch - USDA	\$ 458,289	\$ 578,912		926,197	951,649	951,649	951,649	978,392			978,392	
47112	USDA Commodities	-	-		377,965	29,226	29,226	29,226	29,226			29,226	
47113	Breakfast - USDA	174,994	257,364		110,210	30,408	30,408	30,408	30,408			30,408	
47114	USDA Fruit & Vegetable Grant	21,106	125,411		68,868	39,999	91,260	91,260	39,999			39,999	
47115	Food Svc. Commodities	55,503	68,868		68,868	72,591	72,591	72,591	72,591			72,591	
47590	Other Federal thru State	-	-		33,432	59,297	59,297	59,297	33,432			33,432	
	Total Federal Government	\$ 709,892	\$ 1,030,555	\$ 1,483,240	\$ 1,126,897	\$ 1,234,431	\$ 1,153,640	\$ 1,153,640	\$ 1,153,640			\$ 1,153,640	
Other Sources													

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

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

Account Number	Account Description	2019-2020			2020-2021			2020-2022			2022-2023		2022-2023		2023-2024	
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Original Budget	Estimated Budget	Request		
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Revenues and Other Sources	\$ 883,220	\$ 1,067,816	\$ 1,502,743	\$ 1,346,292	\$ 1,460,833	\$ 1,373,035									
39000	Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
	Total Available Funds	\$ 883,220	\$ 1,067,816	\$ 1,502,743	\$ 1,346,292	\$ 1,560,833	\$ 1,373,035									

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

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

Account Number	Account Description	2019-2020	2020-2021	2020-2022	2022-2023		2022-2023	2023-2024
		Audited	Audited	Audited	Original Budget	Estimated Budget	Budget Request	
Expenditures								
73100	Food Service							
105	Supervisor	\$ 31,460	\$ 73,450	80,202	\$ 82,029	\$ 82,029	\$ 91,370	
162	Clerical Personnel	-	-	-	-	-	-	
165	Cafeteria Personnel	235,802	226,726	273,256	267,586	267,586	281,166	
188	Bonus Payments	-	9,621	-	-	-	-	
189	Other Salaries and Wages	-	16,000	11,463	-	-	-	
201	Social Security	-	19,804	22,299	21,678	21,678	23,098	
204	State Retirement	16,245	15,153	16,640	25,860	25,860	27,923	
206	Life Insurance	264	254	274	312	312	312	
207	Medical Insurance	62,450	59,986	71,777	77,519	77,519	77,519	
208	Dental Insurance	3,230	3,185	4,059	4,888	4,888	4,888	
210	Unemployment Compensation	-	373	370	450	450	450	
211	Local Retirement	314	3,350	2,564	2,600	2,600	2,600	
212	Employer Medicare	4,513	4,632	5,215	5,070	5,070	5,402	
299	Other Fringe Benefits	3,799	500	500	501	501	501	
307	Communication	-	-	197	-	-	-	
308	Consultants	-	-	-	-	-	-	
320	Dues/Memberships	378	41	354	600	600	600	
336	Maintenance/Repair of Equip.	4,744	6,828	10,672	9,999	9,999	9,999	
354	Transportation - Other than Students	-	-	-	-	-	-	
355	Travel	2,794	115	835	5,001	5,001	5,001	
399	Contracted Services	9,728	18,645	11,707	30,000	130,000	30,000	
421	Food Preparation Supplies	1,270	-	-	5,000	5,000	5,000	
422	Food Supplies	397,121	451,406	530,098	661,615	712,876	661,615	
422	FFVP Grant	-	-	-	-	30,408	-	
435	Office Supplies	1,190	1,164	1,072	2,000	2,000	2,000	
451	Uniforms	592	160	1,623	4,000	4,000	4,000	
469	Commodities	55,503	68,868	68,868	72,591	72,591	72,591	
499	Other Supplies/Materials	4,770	14,130	16,686	20,000	20,000	20,000	

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

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

Account Number	Account Description	2019-2020			2020-2021			2020-2022			2022-2023		2022-2023		2023-2024	
		Audited			Audited			Audited			Original Budget	Estimated Budget	Request Budget			
524	In-service/Staff Development	406			695			3,782			5,000	5,000	5,000		5,000	
599	Other Charges	5,763			13,638			7,812			12,000	12,000	12,000		12,000	
710	Equipment Grant											25,865			25,865	
710	Food Service Equipment	4,646			40,901			17,085			30,000	37,000	37,000		30,000	
	Total Food Service	\$ 846,982			\$ 1,049,625			\$ 1,159,410			\$ 1,346,299	\$ 1,560,833	\$ 1,560,833		\$ 1,373,035	
	Total Expenditures	\$ 846,982			\$ 1,049,625			\$ 1,159,410			\$ 1,346,299	\$ 1,560,833	\$ 1,560,833		\$ 1,373,035	
Revenues and Other Sources Over (Under)																
	Expenditures and Other Uses	\$ 36,238			\$ 18,191			\$ 343,333			(7)	\$ (100,000)	\$ -		\$ -	
	Estimated Beginning Fund Equity July	680,548			716,786			734,977			1,078,310	1,078,310	1,078,310		978,310	
	Estimated Ending Fund Equity June 30	\$ 716,786			\$ 734,977			\$ 1,078,310			\$ 1,078,303	\$ 978,310	\$ 978,310		\$ 978,310	

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

Schedule E-1

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Approved Budget	Estimated Budget	Proposed Budget
Revenues and Other Sources							
Charges for Current Services							
Other Revenues							
36101	Interest Earnings	\$ 31,529	\$ 16,138	\$ 17,367	\$ 20,000	\$ 17,570	\$ 20,000
36220	Lease of Property	26,032	23,932	-	23,500	56,000	23,500
	Total Other Revenues	\$ 57,561	\$ 40,070	\$ 17,367	\$ 43,500	\$ 73,570	\$ 43,500
	Total Revenues	\$ 57,561	\$ 40,070	\$ 17,367	\$ 43,500	\$ 73,570	\$ 43,500
Other Sources							
36961	Transfer from General Fund	\$ 1,417,049	\$ 1,433,424	\$ 1,388,200	\$ 1,397,550	\$ 1,397,550	\$ -
36962	Transfer from General Fund-Leave	25,500	125,500	300,000	300,000	300,000	200,000
36963	Transfer from Recreation Fund-Leave	3,642	87,000	25,000	25,000	25,000	20,000
36965	Transfer from Sanitation	-	-	-	-	-	-
36968	Transfer from Recreation	33,360	25,020	20,343	35,000	35,000	20,052
	Total Other Sources	\$ 1,479,551	\$ 1,670,944	\$ 1,733,543	\$ 1,757,550	\$ 1,757,550	\$ 240,052
	Total Revenue and Other Sources	\$ 1,537,112	\$ 1,711,014	\$ 1,750,910	\$ 1,801,050	\$ 1,831,120	\$ 283,552

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

Schedule E-1

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

Account Number	Account Description	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
		Audited	Audited	Audited	Approved Budget	Estimated Budget	Proposed Budget
Expenditures							
49000	Debt Service						
610	Principal on Bonds	\$ 490,000	\$ 800,500	\$ 855,000	\$ 890,000	\$ 937,856	\$ 920,000
640	Interest on Bonds	734,349	467,652	533,200	507,550	510,094	480,850
660	Rec Center Lease	33,360	25,020	20,343	35,000	20,052	20,052
690	Other Debt Service-Principal	185,000	200,000	-	-	-	-
691	Other Debt Service-Interest	7,700	4,000	-	-	-	-
691.006	Accumulated Leave Payout-City	77,718	69,639	136,996	300,000	187,718	200,000
691.007	Accumulated Leave Payout-Recreation	3,642	10,981	75,974	25,000	6,920	20,000
Total General Government Debt Service		\$ 1,531,769	\$ 1,577,792	\$ 1,621,514	\$ 1,757,550	\$ 1,662,640	\$ 1,640,902
49000 Expenditures							
692	Bank Service Charges	2,960	1,578	2,000	2,500	1,000	2,500
Total Service Charges		\$ 2,960	\$ 1,578	\$ 2,000	\$ 2,500	\$ 1,000	\$ 2,500
Total Expenditures		\$ 1,534,729	\$ 1,579,370	\$ 1,623,514	\$ 1,760,050	\$ 1,663,640	\$ 1,643,402
Revenues and Other Sources Over (Under)							
Estimated Ending Fund Balance July 1		\$ 2,628,332	\$ 2,630,715	\$ 2,762,359	\$ 2,889,756	\$ 2,889,756	\$ 3,057,235
Estimated Ending Fund Balance June 30		\$ 2,630,715	\$ 2,762,359	\$ 2,889,756	\$ 2,930,756	\$ 3,057,235	\$ 1,697,385

lease ends 6/30/2024 monthly payment \$1671