

**CITY OF MANCHESTER  
BOARD OF MAYOR AND ALDERMAN  
SPECIAL CALL BOARD MEETING AGENDA  
City Hall Board Room  
June 27<sup>th</sup>, 2024, @ 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 Thursday, June 27<sup>th</sup>, 2024, at 5:30 p.m. for the following resolutions and ordinances:

**Call to Order:**

**Citizen Comments:**

**Ordinance:**

- a) 2<sup>nd</sup> reading of an ordinance amending the budget ordinance for fiscal year 2023-24, Ordinance no. 1692; sponsored by Alderman Hobbs.

**Adjournment:**

ORDINANCE NO. \_\_\_\_\_  
AN ORDINANCE AMENDING THE BUDGET ORDINANCE  
FOR FISCAL YEAR 2023-24, ORDINANCE NO. 1692

Be it ordained by the Board of Mayor and Aldermen of the City of Manchester, Tennessee, that the Budget Ordinance for Fiscal Year 2023-2024, Ordinance No. 1692, be amended as follows:

SECTION 1. The appropriation(s) for the department(s) in the fund(s) is (are) changed as follows:

<b>Appropriation</b>	<b>Original</b>	<b>New</b>
<u>General Fund</u>		
General Government & Buildings	1,068,637	1,090,848
Planning and Zoning	357,366	358,366
Public Works – Streets	3,396,991	3,602,208
 <u>Capital Fund</u>		
Land	1,447,000	2,581,664
 <u>Water &amp; Sewer Fund</u>		
Expenses	14,321,106	16,359,887

SECTION 2. 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, 2024.

SECTION 3. 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 4. This Ordinance shall take effect from and after its publication, passage and public hearing.

1st Reading 6-4-24  
2nd Reading \_\_\_\_\_.

\_\_\_\_\_  
Marilyn Howard, Mayor

Attest:

\_\_\_\_\_  
Anthony Burrows, Finance Director

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description Expenditures and Other Uses	2023-2024 Approved Budget	Increase	Decrease	2023-2024 Amended Budget	Comments
41510	Financial Administration					
	Personnel					
111	Regular Employee Salaries	\$ 312,100	\$ -	\$ -	\$ 312,100	
113	Salaries - Overtime	1,000	-	-	1,000	
141	OASDI Employers Share	23,952	-	-	23,952	
142	Employee Health Insurance	60,000	-	-	60,000	
143.001	Retirement - TCRS	18,348	-	-	18,348	
145	Employee Life Insurance	250	-	-	250	
147	Unemployment Insurance	200	-	-	200	
148	Education/Training/Travel/ Lodging	8,000	-	-	8,000	
	Total Personnel	\$ 423,850	\$ -	\$ -	\$ 423,850	
	Contractual Services					
211	Postage	6,000	-	-	6,000	
221	Printing, Duplicating and Typing	8,000	-	-	8,000	
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	138,840	(6,354)	-	132,486	General Government & Buildings - TDOT Widening Project
255	Data Processing Support	45,000	-	-	45,000	General Government & Buildings - General Liability
261	Repairs and Maint - Vehicles	-	-	-	-	
267	Repairs and Maint - Computer Equip	250	-	-	250	
	Total Contractual Services	\$ 201,590	\$ -	\$ (22,211)	\$ 179,379	
	Supplies					
311	Office Supplies	4,000	\$ -	\$ -	4,000	
312	Small Items of Equipment	6,000	(1,000)	-	6,000	Planning & Zoning
326	Clothing and Uniforms	500	-	-	500	
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	
340	Meeting Expense	300	-	-	300	
	Total Supplies	\$ 10,800	\$ -	\$ (1,000)	\$ 10,800	
	Fixed Charges					
514	Professional Liability/Surety Bond	1,500	\$ -	\$ -	1,500	
	Total Fixed Charges	\$ 1,500	\$ -	\$ -	\$ 1,500	
	Capital					
947	Office Machinery & Equipment	-	\$ -	\$ -	-	
	Total Capital	\$ -	\$ -	\$ -	\$ -	
	Total Financial Administration	\$ 637,740	\$ -	\$ (23,211)	\$ 615,529	
41700	Planning and Zoning					
	Personnel					
111	Regular Employee Salaries	\$ 218,400	\$ -	\$ -	\$ 218,400	
113	Salaries - Overtime	1,000	-	-	1,000	
141	OASDI Employers Share	16,784	-	-	16,784	
142	Employee Health Insurance	33,000	-	-	33,000	
143.001	Retirement - TCRS	12,857	-	-	12,857	
145	Employee Life Insurance	175	-	-	175	
147	Unemployment Insurance	350	-	-	350	
148	Education/Training/Travel/ Lodging	3,500	-	-	3,500	
	Total Personnel	\$ 286,066	\$ -	\$ -	\$ 286,066	
	Contractual Services					
211	Postage	200	\$ -	\$ -	200	
221	Printing, Duplicating and Typing	700	-	-	700	
231	Publication Formal and Legal Notices	6,000	-	-	6,000	
234	Manuals and Code Updates	1,000	1,000	-	2,000	
239	Dues and Subscription	5,000	-	-	5,000	
245	Telephone	3,000	-	-	3,000	
259	Other Professional Service	35,000	-	-	35,000	

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024 Approved Budget	Increase	Decrease	2023-2024 Amended Budget	Comments
261	Repairs and Maint - Vehicles	2,000	-	-	2,000	
262	Online SDS Management	3,000	-	-	3,000	
	Total Contractual Services	\$ 55,900	\$ 1,000	\$ -	\$ 56,900	
	Supplies					
311	Office Supplies	1,500	\$ -	\$ -	1,500	
312	Small Items of Equipment	2,800	-	-	2,800	
326	Clothing and Uniforms	1,000	-	-	1,000	
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	\$ 12,400	\$ -	\$ -	\$ 12,400	
	Fixed Charges					
533	Machinery & Equipment - Copier	3,000	-	-	3,000	
	Total Fixed Charges	\$ 3,000	\$ -	\$ -	\$ 3,000	
	Capital Outlay					
	Total Planning and Zoning	\$ 357,366	\$ 1,000	\$ -	\$ 358,366	
41800	General Government and Buildings					
	Personnel					
143	Retirement Expense	2,500	\$ -	\$ -	2,500	
149	Other Employee Benefits	20,000	-	-	20,000	
	Total Personnel	\$ 22,500	\$ -	\$ -	\$ 22,500	
	Contractual Services					
216	Radio and Cable Services	2,000	\$ -	\$ -	2,000	
241	Electric	55,000	-	-	55,000	
241.001	DREMC-Electric Substation	30,000	-	-	30,000	
242	Water	10,000	-	-	10,000	
244	Gas	20,000	-	-	20,000	
245	Telephone	38,000	-	-	38,000	
251	Medical Services	20,000	-	-	20,000	
258	Census 2020 Expense	-	-	-	-	
259	Other Professional Service	35,000	-	-	35,000	
266	Repairs and Maint - Buildings	45,000	-	-	45,000	
292	Janitorial Services	25,000	-	-	25,000	
	Total Contractual Services	\$ 280,000	\$ -	\$ -	\$ 280,000	
	Supplies					
311	Office Supplies	3,000	\$ -	\$ -	3,000	
324	Household and Janitorial Supplies	3,000	-	-	3,000	
	Total Supplies	\$ 6,000	\$ -	\$ -	\$ 6,000	
	Fixed Charges					
511	General Liability	175,000	\$ 15,857	\$ -	\$ 190,857	
515	Workers Compensation Insurance	150,000	-	-	150,000	
521	Building Insurance	10,000	-	-	10,000	
521.001	Building Insurance-Conference Ctr	-	-	-	-	
533	Machinery/Equip - Copier	1,800	-	-	1,800	
533.001	IT Hardware Purchase-State Grant	-	-	-	-	
533.002	Machinery/Equip - Computer Software	-	-	-	-	
533.003	Machinery/Equip - Postage Machine	2,600	-	-	2,600	
	Total Fixed Charges	\$ 339,400	\$ 15,857	\$ -	\$ 355,257	
	Capital Outlay					
948	Westwood Grant Expenses	-	\$ -	\$ -	-	
948.004	Transportation Plan-TDOT	-	-	-	-	
948.006	TDOT Signalization Project	179,693	-	-	179,693	
948.007	TDOT Widening Project	-	6,354	-	6,354	
948.01	Site Development Grant (MIP)	-	-	-	-	
948.011	Transportation Grant w/ Tullahoma	-	-	-	-	
948.012	THDA Home Grant Expense	-	-	-	-	

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024 Approved Budget	Increase	Decrease	2023-2024 Amended Budget	Comments
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	
948.017	ARC Downtown Grant	195,294	-	-	195,294	
	Total Capital Outlay	\$ 420,737	\$ 6,354	\$ -	\$ 427,091	
	Total General Government and Buildings	\$ 1,068,637	\$ 22,211	\$ -	\$ 1,090,848	
43100	Public Works					
	Personnel					
111	Regular Employee Salaries	\$ 1,124,063	\$ -	\$ -	\$ 1,124,063	
113	Salaries - Overtime	33,000	-	-	33,000	
141	OASJ Employers Share	88,515	-	-	88,515	
142	Employee Health Insurance	198,000	-	-	198,000	
143	Retirement - ING	9,450	-	-	9,450	
143.001	Retirement - TCRS	67,804	-	-	67,804	
145	Employee Life Insurance	740	-	-	740	
147	Unemployment Insurance	1,500	-	-	1,500	
148	Education/Training/Travel/ Lodging	5,000	-	-	5,000	
	Total Personnel	\$ 1,528,072	\$ -	\$ -	\$ 1,528,072	
	Contractual Services					
211	Postage	600	\$ -	\$ -	600	
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	4,000	-	-	4,000	
247	Street Lighting	250,000	-	-	250,000	
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	\$ 382,700	\$ -	\$ -	\$ 382,700	
	Supplies					
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	13,000	-	-	13,000	
324	Household and Janitorial Supplies	5,000	-	-	5,000	
326	Clothing and Uniforms	25,000	-	-	25,000	
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	\$ 228,000	\$ -	\$ -	\$ 228,000	
	Building Materials					
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	

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024 Approved Budget	Increase	Decrease	2023-2024 Amended Budget	Comments
533	Fixed Charges	\$ 2,000	\$ -	\$ -	\$ 2,000	
	Machinery and Equip - Copier	2,000	-	-	2,000	
	Total Fixed Charges	\$ 2,000	\$ -	\$ -	\$ 2,000	
	Capital Outlay					
931	Roads, Street, and Parking	\$ -	\$ 205,217	\$ -	\$ 205,217	
931.001	Roads, Street, and Parking	450,000	-	-	655,217	
931.002	Street Striping	30,000	-	-	30,000	
933	Sidewalks	-	-	-	-	
933.001	State Grant-Phase 1 Sidewalks	-	-	-	-	
933.002	HillsChapel Road Phase 2 Sidewalk Proje	626,613	-	-	626,613	
933.003	Coffee Street Sidewalk Project	34,606	-	-	34,606	
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	-	-	-	-	
961.001	TDOT LED Lighting Grant	-	-	-	-	
999	Additions to Capital Assets	-	-	-	-	
	Total Capital Outlay	\$ 1,166,219	\$ 205,217	\$ -	\$ 1,371,436	
	Total Public Works	\$ 3,396,991	\$ 205,217	\$ -	\$ 3,602,208	
	Expenditures and Other Uses	\$ (999,320)		\$ (79,081)		
	Estimated Beginning Fund Balance July 1	10,947,063		(205,217)	10,741,846	Cash Reserves
	Non-spendable Fund Balance	98,484			98,484	
	Unassigned Fund Balance	9,849,259			10,564,281	
	Estimated Ending Fund Balance June 30	\$ 9,947,743			\$ 10,662,765	

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024 Approved Budget	Increase	Decrease	2023-2024 Amended Budget
	<b>Expenditures</b>				
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	-
41510-943	Vehicles-Finance	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-
41700-942	Equipment-Health and Codes	-	15,500	-	15,500
41700-943	Vehicles- Health and Codes	-	-	-	-
41800-911	Land	-	783,750	-	783,750
41800-921	Building Improvement/Renovations	50,000	-	-	50,000
41800-949	Other Machinery and Equipment	-	-	-	-
42100-943	Vehicles-Police	200,000	-	-	200,000
42100-949	Other Machinery and Equipment	-	25,000	-	25,000
42200-921	Building Improvement/Renovations-Fire	90,000	56,000	-	146,000
42200-943	Vehicles-Fire	-	-	-	-
42200-949	Other Machinery and Equipment-Fire	160,000	-	-	160,000
43100-943	Vehicles-Street	-	191,354	-	191,354
43100-949	Other Machinery and Equipment	125,000	-	-	125,000
43100-960	Capital Repairs-Street Lights	100,000	-	-	100,000
43200-943	Vehicles-Sanitation	125,000	-	-	125,000
43200-949	Other Machinery and Equipment-Sanitation	-	-	-	-
44420-921	Building Improvement/Renovation-Rec Center	550,000	56,060	-	606,060
44420-943	Vehicles-Recreation	-	-	-	-
44420-949	Other Machinery and Equipment-Rec Center	-	-	-	-
44720-921	Building Improvements-Parks	-	-	-	-
44720-943	Vehicles-Parks	-	-	-	-
44720-949	Other Machinery and Equipment-Parks	47,000	7,000	-	54,000
	<b>Total Expenditures</b>	<b>\$ 1,447,000</b>	<b>\$ 1,134,664</b>	<b>\$ -</b>	<b>\$ 2,581,664</b>
	<b>Other Uses</b>				
51620-763	Operating Transfers	\$ -	\$ 12,500	\$ -	\$ 12,500
	Transfer to Recreation Fund	\$ -	\$ 12,500	\$ -	\$ 12,500
	<b>Total Other Uses</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ 12,500</b>
	Revenues and Other Sources Over (Under) Expenditures	\$ 1,000,000	\$ (403,414)	\$ -	\$ 596,586
	Estimated Beginning Fund Balance July 1	\$ 292,199	\$ (40,000)		\$ 252,199
	Estimated Ending Fund Balance June 30	\$ 1,292,199			\$ 848,785

Automatic Defibrillators passed Finance 1/22/24  
 85 acres @ 35000/acre divided 50/50 = \$1,487,500 half this year half paid next year approved BOMA 12/5/23  
 6 Solar Radar Signs approved finance committee 10/23 and 11/23  
 Fire Dept roof bid passed by finance 1/22/24, BOMA 2/6/24  
 (2) F-350 trucks with snow plows has \$238K from previous years in fund balance passed BOMA 2/6/24  
 security cameras passed finance 2/20/24 less Wold Contract funding moved to Recreation Fund  
 Recreation had fund balance to cover coverage of \$7K. Passed by BOMA 8/1/23

Wold Contract moved to recreation  
 Cash Reserve

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024		2023-2024	
		Approved Budget	Increase	Decrease	Amended Budget
	<u>Expenses</u>				
52113	<u>Purification</u>				
	<u>Contractual Services</u>				
241	Electric	\$ 65,000	\$ -	\$ -	\$ 65,000
245	Telephone and Telegraph	500	-	-	500
	Total Contractual Services	\$ 65,500	\$ -	\$ -	\$ 65,500
	<u>Supplies</u>				
353	Water Purchased for Resale	\$ 1,680,000	\$ -	\$ -	\$ 1,680,000
	Total Supplies	\$ 1,680,000	\$ -	\$ -	\$ 1,680,000
	<u>Fixed Charges</u>				
541	Provision for Depreciation	\$ 800,000	\$ -	\$ -	\$ 800,000
	Total Fixed Charges	\$ 800,000	\$ -	\$ -	\$ 800,000
	Total Purification	\$ 2,545,500	\$ -	\$ -	\$ 2,545,500
52115	<u>Shop and Maintenance</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 1,182,500	\$ -	\$ -	\$ 1,182,500
113	Salaries - Overtime	110,000	-	-	110,000
130	Accrued Benefits	30,000	-	-	30,000
141	OASI Employers Share	101,171	-	-	101,171
142	Employee Health Insurance	220,000	-	-	220,000
143	Retirement - ING	20,000	-	-	20,000
143.001	Retirement - TCRS	77,499	-	-	77,499
145	Employee Life Insurance	1,000	-	-	1,000
146	Worker's Compensation	45,000	-	-	45,000
147	Unemployment Insurance	1,000	-	-	1,000
148	Education/Training/Travel/ Lodging	8,000	-	-	8,000
149	Other Employee Benefits	-	-	-	-
	Total Personnel	\$ 1,796,170	\$ -	\$ -	\$ 1,796,170
	<u>Contractual Services</u>				
241	Electric	\$ 7,400	\$ -	\$ -	\$ 7,400
245	Telephone and Telegraph	6,000	-	-	6,000
249	Other Utility Services	1,000	-	-	1,000

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024		2023-2024	
		Approved Budget	Increase	Decrease	Amended Budget
254	Architectural/Engineering Services	12,000	99,359		111,359
259	Other Professional Services	20,000	33,939		53,939
261	Repair & Maintenance - Motor Vehicles	32,500	11,209		43,709
262	Repair & Maintenance - Other Machinery	43,500	161,099		204,599
265	Repair & Maintenance - Grounds	2,000		-	2,000
266	Repair & Maintenance - Buildings	3,500		-	3,500
269.1	Repair & Maintenance - Water Lines	162,330		-	162,330
269.2	Repair & Maintenance - Sewer Lines	35,500		-	35,500
269.3	Technical/Radio Equipment Upgrades	25,000		-	25,000
	Total Contractual Services	\$ 350,730	\$ 305,606	\$ -	\$ 656,336
	<u>Supplies</u>				
312	Small items of Equipment	3,800	\$	-	3,800
324	Household & Janitorial Supplies	2,000		-	2,000
326	Clothing and Uniforms	25,000		-	25,000
328	Educational Supplies	250		-	250
329	Other Operating Supplies	7,000		-	7,000
331	Gas, Oil, Diesel Fuel and Grease	65,000		-	65,000
338	Repair Parts - Water/Sewer Lines	-		-	-
	Total Supplies	\$ 103,050	\$ -	\$ -	\$ 103,050
	<u>Fixed Charges</u>				
511	General Liability Insurance	14,575	\$	-	14,575
533	Machinery and Equipment - Copier	-		-	-
541	Provision for Depreciation	60,000		-	60,000
564	State-Annual Maintenance	14,000		-	14,000
	Total Fixed Charges	\$ 88,575	\$ -	\$ -	\$ 88,575
	<u>Capital Outlay</u>				
943	Vehicles	-	\$	-	-
944	ARP Fund Project	2,916,958		-	2,916,958
945	TDEC ARP Grant	2,059,774		-	2,059,774
946	ARC Grant Expenditures	-	1,647,819		1,647,819
947	Water Main Relocation	747,502	1,100,000		1,847,502
	Total Capital Outlay	\$ 5,724,234.00	\$ 2,747,819.00	\$ -	\$ 8,472,053.00
	Total Shop and Maintenance	\$ 8,062,759	\$ 3,053,425	\$ -	\$ 11,116,184

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

**2023-2024 BUDGET AMENDMENT #2**

Account Number	Account Description	2023-2024		2023-2024	
		Approved Budget	Increase	Decrease	Amended Budget
52116	<u>Customer Accounts &amp; Collections</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 178,000	\$ -	\$ -	178,000
113	Salaries - Overtime	2,200	-	-	2,200
130	Accrued Benefits	2,600	-	-	2,600
141	OASI Employers Share	13,984	-	-	13,984
142	Employee Insurance	45,000	-	-	45,000
143	Retirement - ING	6,200	-	-	6,200
143.001	Retirement - TCRS	10,712	-	-	10,712
145	Death Benefit Plans	200	-	-	200
146	Worker's Compensation	3,000	-	-	3,000
147	Unemployment Insurance	200	-	-	200
148	Education	2,000	-	-	2,000
	Total Personnel	\$ 264,096	\$ -	\$ -	264,096
	<u>Contractual Services</u>				
211	Postage	\$ 39,000	\$ -	\$ -	39,000
221	Printing, Duplicating, and Typing	7,000	-	-	7,000
231	Publication Formal/Legal Notices	1,000	-	-	1,000
235	Membership, Registration and Tuition	9,500	-	-	9,500
239	Dues and Subscriptions	-	-	-	-
245	Telephone and Telegraph	400	-	-	400
249	Other Utility Services	7,000	-	-	7,000
252	Legal Services	50,000	-	-	50,000
253	Accounting/Auditing Services	6,500	-	-	6,500
254	Architectural/Engineering Services	-	-	-	-
255	Data Processing Support	17,500	-	-	17,500
256	Consultant's Services	-	-	-	-
259	Other Professional Services	1,000	-	-	1,000
263	Repair and Maintenance - Furniture	1,000	-	-	1,000
267	Repair and Maintenance - Computer Equip	2,000	-	-	2,000
	Total Contractual Services	\$ 141,900	\$ -	\$ -	141,900
	<u>Supplies</u>				
311	Office Supplies	\$ 5,500	\$ -	\$ -	5,500

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024		2023-2024	
		Approved Budget	Increase	Decrease	Amended Budget
312	Small Items of Equipment	4,000	-	-	4,000
319	Other Supplies and Materials	750	-	-	750
324	Household & Janitorial Supplies	850	-	-	850
326	Clothing and Uniforms	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	13,000	-	-	13,000
	Total Supplies	24,100	\$ -	\$ -	24,100
	Fixed Charges				
511	General Liability Insurance	2,000	\$ -	\$ -	2,000
512	Professional Liability/Surety Bond	325	-	-	325
521	Building Insurance	500	-	-	500
522	Vehicle Insurance	7,000	-	-	7,000
533	Machinery & Equip-Copier	500	-	-	500
541	Provision for Depreciation	1,126,000	(1,014,644)	(1,014,644)	111,356
	Total Fixed Charges	1,136,325	\$ -	\$ (1,014,644)	121,681
	Debt Service				
693	Amortization of Bond Premium	-	\$ -	\$ -	-
699	Amortization of Loss on Refunding	-	-	-	-
	Total Debt Service	-	\$ -	\$ -	-
	Grants, Contributions and Other				
741	Bad Debt Expense	9,000	\$ -	\$ -	9,000
	Total Grants, Contributions and Other	9,000	\$ -	\$ -	9,000
	Capital Outlay				
913	Land Rights & Easements	400	\$ -	\$ -	400
943	Water Vehicles	-	-	-	-
947	Office Machinery and Equipment	1,000	-	-	1,000
	Total Capital Outlay	1,400	\$ -	\$ -	1,400
	Total Customer Accounts and Collections	1,576,821	\$ -	\$ (1,014,644)	562,177
52213	Sewer Treatment and Disposal Personnel				
111	Regular Employee Salaries	165,000	\$ -	\$ -	165,000
113	Salaries - Overtime	27,500	-	-	27,500
130	Accrued Benefits	-	-	-	-

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024		2023-2024	
		Approved Budget	Increase	Decrease	Amended Budget
141	OASI Employers Share	14,726	-	-	14,726
142	Employee Health Insurance	36,500	-	-	36,500
143	Retirement - ING	-	-	-	-
143.001	Retirement - TCRS	11,281	-	-	11,281
145	Employee Life Insurance	100	-	-	100
146	Worker's Compensation Insurance	5,500	-	-	5,500
147	Unemployment Insurance	200	-	-	200
148	Education and Training	4,500	-	-	4,500
	Total Personnel	\$ 265,307	\$ -	\$ -	\$ 265,307
	<u>Contractual Services</u>				
239	Dues and Subscriptions	-	\$ -	-	-
241	Electric	315,000	-	-	315,000
245	Telephone	1,200	-	-	1,200
262	Repair & Maint - Other Machinery	120,000	-	-	120,000
	Total Contractual Services	\$ 436,200	\$ -	\$ -	\$ 436,200
	<u>Supplies</u>				
312	Small Items of Equipment	35,000	\$ -	-	35,000
322	Chemical, Lab and Medical Supplies	45,000	-	-	45,000
326	Clothing and Uniforms	-	-	-	-
329	Other Operating Supplies	-	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	40,000	-	-	40,000
362	Wastewater Pretreatment	45,000	-	-	45,000
	Total Supplies	\$ 165,000	\$ -	\$ -	\$ 165,000
	<u>Fixed Charges</u>				
511	General Liability Insurance - Sewer	20,000	\$ -	-	20,000
541	Provision for Depreciation	1,120,000	-	-	1,120,000
564	State-Annual Maintenance Fee	14,000	-	-	14,000
566	State Sanitary Survey Fees	2,000	-	-	2,000
	Total Fixed Charges	\$ 1,156,000	\$ -	\$ -	\$ 1,156,000
	<u>Capital Outlay</u>				
943	Sewer Vehicles	-	\$ -	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Total Sewer Treatment and Disposal	\$ 2,022,507	\$ -	\$ -	\$ 2,022,507

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

2023-2024 BUDGET AMENDMENT #2

Account Number	Account Description	2023-2024		2023-2024	
		Approved Budget	Increase	Decrease	Amended Budget
52218	<u>Mechanical Maintenance</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	\$ 50,600	\$ -	\$ -	50,600
113	Salaries - Overtime	27,500	-	-	27,500
130	Accrued Benefits	6,447	-	-	6,447
141	OASI Employers Share	6,468	-	-	6,468
142	Employee Health Insurance	6,100	-	-	6,100
143.001	Retirement - TCRS	4,954	-	-	4,954
145	Employee Life Insurance	50	-	-	50
146	Worker's Compensation	1,600	-	-	1,600
147	Unemployment Insurance	100	-	-	100
	Total Personnel	\$ 103,819	\$ -	\$ -	\$ 103,819
	<u>Contractual Services</u>				
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	-
326	Clothing and Uniforms	-	-	-	-
329	Other Operating Supplies	3,000	-	-	3,000
331	Gas, Oil, Diesel Fuel and Grease	3,500	-	-	3,500
	Total Contractual Services	\$ 6,500	\$ -	\$ -	\$ 6,500
	<u>Fixed Charges</u>				
541	Provision for Depreciation	\$ 3,200	\$ -	\$ -	3,200
	Total Fixed Charges	\$ 3,200	\$ -	\$ -	\$ 3,200
	Total Mechanical Maintenance	\$ 113,519	\$ -	\$ -	\$ 113,519
	Total Expenses	\$ 14,321,106	\$ 3,053,425	\$ (1,014,644)	\$ 16,359,887