

ORDINANCE NO. 1689
 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>General Fund</u>		
Local Taxes	12,331,000	12,881,000
Licenses and Permits	195,000	345,000
Intergovernmental	2,497,928	2,693,027
<u>Recreation</u>		
Intergovernmental	750,000	16,500
Charges for Current Services	932,600	1,024,300
Other Sources	1,400,000	2,036,450
<u>General Purpose School Fund</u>		
Other Local Revenues	29,500	64,857
State Education Funds	8,916,940	10,395,902
Other Sources	2,542,491	4,430,294
<u>Central Cafeteria Fund</u>		
Other Local Revenues	1,305	8,305
Federal Government	1,126,897	1,234,431
Other Sources	0	100,000

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

	Original	New
<u>Appropriation</u>		
<u>General Fund</u>		
Police	3,139,593	3,195,579
Fire	2,463,966	2,507,925
Other Uses	5,539,917	6,176,367
<u>Recreation</u>		
Center	1,427,672	3,072,231
Park	1,976,990	524,733
<u>Capital Equipment Fund</u>		
Expenditures	483,900	595,571
<u>Water and Sewer</u>		
Purification	1,930,000	2,250,000
Shop and Maintenance	2,288,954	2,700,888
Customer Accounts & Collections	372,309	455,710
Sewer Treatment and Disposal	1,976,990	2,004,916
<u>General Purpose School Fund</u>		
<u>Instruction</u>		
Regular Instruction Program	8,128,010	8,837,062
Alternative Instruction Program	27,950	40,650
Special Education Program	1,623,717	1,640,717

<u>Support Services</u>		
Attendance	134,618	161,307
Health Services	266,107	277,207
Other Student Support	468,608	474,618
Regular Instruction Support	371,012	438,184
Special Education Support	291,167	295,167
Technology	634,732	641,732
Board of Education	314,886	320,886
Office of the Superintendent	277,056	299,356
Office of the Principal	783,138	845,703
Fiscal Services	369,467	382,487
Operation of Plant	1,039,400	1,039,730
Maintenance of Plant	527,456	533,416
Transportation	49,353	66,763
Community Services	80,580	1,175,274
Regular Capital Outlay	0	1,300,800
Regular Indirect Cost	0	18,320
<u>Central Cafeteria Fund</u>		
Expenditures	1,346,299	1,560,833

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 5-2-23

Passed 2nd Reading 6-6-23

Attest:


Lisa Myers, Finance Director


Marilyn Howard, Mayor

City of Manchester, Tennessee
General Fund 110

2022-2023 BUDGET AMENDMENT #2

Statement of Proposed Operations
July 1, 2022 To June 30, 2023

Account Number	Account Description	2022-2023		2022-2023		Requested Budget
		Amended Budget	Increase	Decrease	Budget	
<u>Revenues</u>						
<u>Local Taxes</u>						
31200	Current Property Taxes					4,850,000
31211	Delinquent Property Tax - 1st Prior Year	\$ 4,800,000	\$ 50,000	\$ -	\$ -	160,000
31219	Delinquent Property Tax - Other Years	160,000	-	-	-	100,000
31320	Interest and Penalty	100,000	-	-	-	66,000
31610	Local Option Sales Tax	66,000	-	-	-	5,900,000
31710	Wholesale Beer Tax	5,400,000	500,000	-	-	510,000
31720	Wholesale Liquor Tax	510,000	-	-	-	300,000
31800	Entertainment/Event Ticket Tax	300,000	-	-	-	350,000
31850	Business Tax	350,000	-	-	-	145,000
31912	Cable TV Franchise Tax	145,000	-	-	-	500,000
31920	Room Occupancy Tax	500,000	-	-	-	-
31922	Hotel/Motel License Fee	-	-	-	-	-
	Total Local Taxes	\$ 12,331,000	\$ 550,000	\$ -	\$ -	\$ 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	150,000	150,000	-	-	300,000
32611	Bonnaroo Property Permits	30,000	-	-	-	30,000
	Total Licenses and Permits	\$ 195,000	\$ 150,000	\$ -	\$ -	\$ 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	1,200,000	100,000	-	-	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
33552	State - City Streets and Transportation	20,000	-	-	-	20,000
33556	State 3% Gas Tax	180,000	-	-	-	180,000
33557	Sports/Betting 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	\$ 2,497,928	\$ 195,099	\$ -	\$ -	\$ 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 \$ 15,505,528 \$ 895,099 \$ - \$ 16,400,627

Expenditures and Other Uses

41210	City Court	12,000	\$ -	\$ -	12,000
252	Legal Services	12,000	\$ -	\$ -	12,000
	Total City Court	\$ 24,000	\$ -	\$ -	\$ 24,000
41310	Board of Mayor and Aldermen				
	<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

Supplies

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 Financial Administration

Personnel

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	8,000	3,000	5,000	5,000
	Total Personnel	\$ 419,210	\$ -	\$ 3,000	\$ 416,210
	<u>Contractual Services</u>				
211	Postage	8,000	\$ -	\$ 3,000	\$ 5,000
221	Printing, Duplicating and Typing	8,000	2,000	6,000	6,000
231	Publication Formal and Legal Notices	1,000	-	1,000	1,000
239	Dues and Subscription	1,000	-	1,000	1,000
245	Telephone	1,500	-	1,500	1,500
253	Accounting/Auditing Services	39,700	20,300	60,000	60,000
255	Data Processing Support	50,000	10,000	40,000	40,000
261	Repairs and Maint - Vehicles	-	-	-	-
267	Repairs and Maint - Computer Equip	250	-	250	250

Total Contractual Services	\$	109,450	\$	20,300	\$	15,000	\$	114,750
<u>Supplies</u>								
311 Office Supplies	\$	8,000	\$	2,300	\$		\$	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	\$	16,800	\$	2,300	\$		\$	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	\$	20,300	\$	20,300	\$	546,960

41600 Information Systems

<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>								
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 Planning and Zoning

<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
	Total Fixed Charges	3,000	\$ -	\$ -	3,000
	<u>Capital Outlay</u>				
	Total Planning and Zoning	343,212	\$ -	\$ -	343,212

41800	<u>General Government and Buildings</u>				
	<u>Personnel</u>				
143	Retirement Expense	5,000	\$ -	\$ -	5,000
149	Other Employee Benefits	50,000	-	-	50,000
	Total Personnel	55,000	\$ -	\$ -	55,000
	<u>Contractual Services</u>				
216	Radio and Cable Services	2,000	\$ 3,000	\$ -	5,000
241	Electric	65,000	-	3,000	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	\$ 3,000	\$ 3,000	301,000

	<u>Supplies</u>				
311	Office Supplies	3,000	\$ -	\$ -	3,000
324	Household and Janitorial Supplies	3,500	-	-	3,500
	Total Supplies	6,500	\$ -	\$ -	6,500

	<u>Fixed Charges</u>				
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

	<u>Capital Outlay</u>				
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
948.017	ARC Downtown Grant	200,000	-	-	200,000
	Total Capital Outlay	435,878	\$ -	\$ -	435,878
	Total General Government and Buildings	1,248,878	\$ 3,000	\$ 3,000	1,248,878

41850	<u>Economic Development Board</u>				
148	Education/Travel/Lodging	7,500	\$ -	\$ -	4,000
171	Administrative Director Support	40,000	8,000	3,500	48,000
171.001	Outside Retail Dev. Consultant	44,000	4,000	-	48,000
	Total Personnel	91,500	12,000	3,500	100,000
	<u>Contractual Services</u>				
221	Marketing Materials/Advertising	10,000	\$ -	\$ 5,000	5,000
252	Legal Services	10,000	5,000	5,000	5,000
	Total Contractual Services	20,000	5,000	5,000	10,000
	<u>Supplies</u>				
310	Trade Show Exhibit	7,500	\$ -	\$ 4,500	3,000
312	Computer/Office Equipment	5,000	4,000	4,000	1,000
329	Other Operating Supplies	-	-	-	-
	Total Supplies	12,500	-	8,500	4,000
	Total Economic Development Board	114,000	\$ 17,000	\$ 17,000	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	63,000	42,000	-	105,000
135	Holiday	79,800	-	19,800	60,000
141	OASI Employers Share	172,769	-	7,930	164,838
142	Employee Health Insurance	365,000	-	-	365,000
143	Retirement - ING	40,031	-	5,031	35,000
143.001	Retirement - TCRS	121,093	-	-	121,093
145	Employee Life Insurance	1,600	-	-	1,600
147	Unemployment Insurance	3,500	-	1,500	2,000
148	Education/Training/Travel/ Lodging	20,000	-	-	20,000
	Total Personnel	\$ 2,856,543	\$ 42,000	\$ 34,261	\$ 2,864,281

	<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	18,000	3,000	-	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	38,000	12,000	-	50,000
267	Repairs and Maint - Computer Equip	200	-	-	200
269	Repairs and Maint - Other	200	-	-	200
	Total Contractual Services	\$ 92,300	\$ 26,248	\$ -	\$ 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	85,000	20,000	-	105,000
334	Tires and Tubes	6,000	-	-	6,000
	Total Supplies	\$ 170,950	\$ 20,000	\$ -	\$ 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	18,000	2,000	\$ -	20,000
944.001	IT Hardware Purchase-State Grant	-	-	-	-
944.002	VCIF Grant	-	-	-	-
	Total Capital Outlay	\$ 18,000	\$ 2,000	\$ -	\$ 20,000

Total Police \$ 3,139,593 \$ 90,248 \$ 34,261 \$ 3,195,579

42200	<u>Fire</u>				
	<u>Personnel</u>				
111	Regular Employee Salaries	1,515,150	\$ -	\$ -	1,515,150
113	Salaries - Overtime	84,000	36,000	-	120,000
135	Holiday	68,250	-	-	68,250
141	OASI Employers Share	133,074	-	-	133,074
142	Employee Health Insurance	300,000	38,000	-	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
148	Education/Training/Travel/ Lodging	18,000	2,000	-	20,000
	Total Personnel	\$ 2,234,726	\$ 38,000	\$ 38,000	\$ 2,234,726

	<u>Contractual Services</u>				
211	Postage	150	\$ -	\$ -	150
216	Radio and TV Services	4,000	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)	2,500	300	-	2,800
239	Dues and Subscription	2,000	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	12,000	10,000	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	\$ 74,940	\$ 21,960	\$ 96,900
	<u>Supplies</u>			
311	Office Supplies	800	\$ -	800
312	Small Items of Equipment	30,000	5,000	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	18,000	4,000	22,000
326.001	Clothing and Uniforms - PPE Turnout Gear	30,000	4,000	34,000
328	Educational Supplies (Fire Prevention)	2,500	1,000	3,500
329	Other Operating Supplies	24,000	1,000	25,000
329.001	Other Operating Supplies - Bed	-	-	-
331	Gas, Oil, Diesel Fuel and Grease	20,000	7,000	27,000
334	Tires and Tubes	8,000	-	8,000
344	Safety Supplies	1,000	-	1,000
	Total Supplies	\$ 140,300	\$ 22,000	\$ 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	\$ 2,463,966	\$ 81,960	\$ 2,507,926

43100 Public Works

	<u>Personnel</u>			
111	Regular Employee Salaries	946,050	\$ -	946,050
113	Salaries - Overtime	31,500	-	31,500
141	OASI Employers Share	75,561	3,188	72,373
142	Employee Health Insurance	198,000	-	198,000
143	Retirement - ING	10,381	-	10,381
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	\$ 1,324,525	\$ 3,188	\$ 1,321,337

Contractual Services

211	Postage	800	\$ -	800
213	Automobile Licenses and Title	200	-	200
216	Radio and TV Services	5,000	2,000	3,000
221	Printing, Duplicating and Typing	400	-	400
231	Publication/Formal Ads	2,000	-	2,000
239	Dues and Subscriptions	4,000	3,000	1,000
242	Water	3,500	-	3,500
245	Telephone	7,500	2,500	5,000
247	Street Lighting	275,000	6,312	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	\$ 416,400	\$ 13,812	\$ 402,588

Supplies

311	Office Supplies	5,000	\$ -	5,000
312	Small Items of Equipment	30,000	-	30,000
322	Chemical, Lab and Medical Supplies	11,000	2,000	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	75,000	10,000	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	\$ 211,000	\$ 12,000	\$ 223,000

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

Fixed Charges

533	Machinery and Equip - Copier	2,000	\$ -	2,000
	Total Fixed Charges	\$ 2,000	\$ -	\$ 2,000

Capital Outlay

931	Roads, Street, and Parking	-	\$ -	-
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931.001	Roads, Street, and Parking	450,000	-	450,000
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	\$ 1,005,000	\$ 5,000	\$ 1,010,000

Total Public Works \$ 3,048,925 \$ 17,000 \$ 17,000 \$ 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	5,000	-	5,000
720.022	Haven of Hope	3,000	-	3,000
720.023	The Storehouse	-	-	-
720.024	Imagination Library of Coffee County	-	-	-
	Total Contributions to Other Agencies	\$ 559,454	\$ -	\$ 559,454

Total Expenditures \$ 12,011,916 \$ 229,507 \$ 129,561 \$ 12,111,862

Other Uses

51620	Operating Transfers			
762	Transfer to Sanitation		\$ -	100,000
763	Transfer to Recreation Fund	1,400,000		2,036,450
764	Transfer to General Purpose School Fund	1,858,467	636,450	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	-	483,900
	Total Other Uses	\$ 5,539,917	\$ 636,450	\$ 6,176,367

Total Expenditures and Other Uses \$ 17,551,833 \$ 865,957 \$ 129,561 \$ 18,288,229

Revenues and Other Sources Over (Under)

Expenditures and Other Uses		\$		
Estimated Beginning Fund Balance July 1		(2,046,305)	\$	(1,887,602)
Residual Equity Transfer		10,899,878		10,899,878
Estimated Ending Fund Balance June 30		\$ 8,853,573	\$	9,012,276

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
JULY 01, 2022 TO JUNE 30, 2023

2022-2023 BUDGET AMENDMENT

Account Number	Account Description	Budget		Estimated
		2022-2023	Increase	
	<u>Revenues and Other Sources</u>			
	<u>Charges for Current Services</u>			
43521	Lunch Payments - Children	\$ 120,000		\$ 120,000
43522	Lunch Payments - Adults	16,602		16,602
43523	Income from Breakfast	17,679		17,679
43525	Ala Carte Sales	54,000		54,000
43990	Other Charges			
	Total Charges for Current Services	\$ 208,281	0	\$ 208,281
	<u>Other Local Revenues</u>			
44110	Interest Earned	\$ 504		\$ 504
44170	Misc. Refunds	801		801
44990	Local Revenue		7,000	7,000
	Total Other Local Revenues	\$ 1,305	7,000	\$ 8,305
	<u>State of Tennessee</u>			
46520	School Food - State Matching	\$ 9,816		\$ 9,816
	Total State of Tennessee	\$ 9,816	0	\$ 9,816
	<u>Federal Government</u>			
47111	Lunch - USDA	\$ 951,649		\$ 951,649
47112	USDA Commodities	\$ 72,591		\$ 72,591
47113	Breakfast - USDA	29,226		29,226
47114	Other-FFVP		30,408	30,408
47114	Other-Snacks & Supply Chain	39,999	51,261	91,260
47115	Food Service Equip. Grant	33,432	25,865	59,297
	Total Federal Government	\$ 1,126,897	\$ 107,534	\$ 1,234,431
	Total Revenues	\$ 1,346,299	114,534	\$ 1,460,833
49800	<u>Other Sources</u>	\$ -		\$ -
	Operating Transfers	-	0	-
	Total Other Sources	\$ 1,346,299	121,534	\$ 1,460,833
	Total Revenues and Other Sources	\$ 1,346,299	121,534	\$ 1,460,833
39000	Unassigned		100,000	
	Total Available Funds	\$ 1,346,299	214,534	\$ 1,560,833

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
JULY 01, 2022 TO JUNE 30, 2023

2022-2023 BUDGET AMENDMENT

Account Number	Account Description	Budget		Estimated 2022-2023
		2022-2023	Increase Decrease	
73100	Expenditures			
	Food Service			
105	Supervisor/Director	\$ 82,029		\$ 82,029
165	Cafeteria Personnel	267,586		267,586
188	Bonus			
189	Other Salaries and Wages			
201	Social Security	21,678		21,678
204	State Retirement	25,860		25,860
206	Life Insurance	312		312
207	Medical Insurance	77,519		77,519
208	Dental Insurance	4,888		4,888
210	Unemployment Compensation	450		450
211	Local Retirement	2,600		2,600
212	Employer Medicare	5,070		5,070
299	Other Fringe Benefits	501		501
307	Communication			
308	Consultants			
320	Dues/Memberships	600		600
336	Maintenance/Repair of Equip.	9,999		9,999
354	Transportation - Other than Students			
355	Travel	5,001		5,001
399	Contracted Services	30,000	100,000	130,000
421	Food Preparation Supplies	5,000		5,000
422	Food Supplies	661,615	51,261	712,876
422	FFVP Grant		30,408	30,408
435	Office Supplies	2,000		2,000
451	Uniforms	4,000		4,000
469	USDA-Commodities	72,591		72,591
499	Other Supplies/Materials	20,000		20,000
524	In-service/Staff Development	5,000		5,000
599	Other Charges	12,000		12,000
710	Equipment Grant		32,865	32,865
710	Food Service Equipment	30,000		30,000
	Total Food Service	\$ 1,346,299	\$ 214,534	\$ 1,560,833
	Total Expenditures		0	
	Revenues and Other Sources Over (Under)			
	Expenditures and Other Uses			
	Estimated Beginning Fund Balance July 1		-	-
	Estimated Ending Fund Balance June 30	\$ 896,255	\$ 100,000	\$ 796,255