

ORDINANCE NO. 1712
 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 available funds for said budget are changed as follows:

	Original	New
<u>General Fund</u>		
Intergovernmental	3,006,230	3,231,230
Other Revenues	249,632	542,850
<u>Recreation</u>		
Other Sources	1,000,000	1,012,500
<u>Debt Service</u>		
Other Sources	240,052	245,052
<u>Capital Fund</u>		
Other Sources	2,447,000	3,190,750

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>		
Board of Mayor and Alderman	339,434	414,354
Police	3,399,584	3,513,430
Fire	2,644,989	2,679,235
Contributions to Other Agencies	404,954	414,954
Other Uses	5,380,467	6,124,217
<u>Recreation</u>		
Center	1,674,200	2,040,774
Park	1,963,131	1,968,731
<u>Debt Service</u>		
Debt Service	1,640,902	1,645,902
<u>Capital Fund</u>		
Expenses	1,447,000	2,541,664
Other Uses	0	12,500


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, 2024.

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 3-5-24

Passed 2nd Reading 4-2-24



Marilyn Howard, Mayor

Attest:





Lisa Myers, Finance Director



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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Increase	Decrease	Budget
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 Tourists for Recreation	-	-	-	-	-
36360	Sale of Vehicles-Steel	-	-	-	-	-
36362	Sale of Vehicles-Sanitation	-	-	-	-	-
36364	Sale of Vehicles-Police	-	-	-	-	-
36365	Sale of Vehicles-Codes	-	-	-	-	-
36961	Transfer from General Fund	2,322,000	743,750	3,065,750	-	85 acres @ 35000/acre divided 50/50 = \$1,487,500 halfpaid next year approved BOMA 12/5/23
36965	Transfer from Sanitation	125,000	-	125,000	-	85 acres @ 35000/acre divided 50/50 = \$1,487,500 halfpaid next year approved BOMA 12/5/23
Total Revenues		\$ 2,447,000	\$ 743,750	\$ 3,190,750	-	
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	-	-	-	-	-
41800-911	Land	-	-	-	-	-
41800-921	Building Improvements/Recreations	50,000	-	50,000	-	85 acres @ 35000/acre divided 50/50 = \$1,487,500 halfpaid next year approved BOMA 12/5/23
41800-949	Other Machinery and Equipment	-	-	-	-	-
42100-943	Vehicles-Police	200,000	-	200,000	-	6 Solar Radar Signs approved finance committee 10/23 and 1/23
42100-949	Other Machinery and Equipment	25,000	-	25,000	-	Fire Deprotoid passed by finance 1/22/24, BOMA 2/6/24
42200-921	Building Improvements/Recreations-Fire	90,000	56,000	146,000	-	Fire Deprotoid passed by finance 1/22/24, BOMA 2/6/24
42200-943	Vehicles-Fire	-	-	-	-	-
42200-949	Other Machinery and Equipment-Fire	160,000	-	160,000	-	(2) F-350 trucks with snow plows has \$238K from previous years in fund balance passed BOMA 2/6/24
43100-943	Vehicles-Steel	-	191,354	-	191,354	-
43100-949	Other Machinery and Equipment	125,000	-	125,000	-	security cameras passed finance 2/20/24 less Wold Contract funding moved to Recreation Fund
43100-960	Capital Repairs-Streetlights	100,000	-	100,000	-	-
43200-943	Vehicles-Sanitation	125,000	-	125,000	-	-
43200-949	Other Machinery and Equipment-Sanitation	-	-	-	-	-
44200-943	Building Improvements/Recreation	550,000	56,060	606,060	-	Recreation had fund balance to cover average of \$7K. Passed by BOMA 8/1/23
44200-949	Other Machinery and Equipment-Rec Center	-	-	-	-	-
44420-921	Building Improvements-Parks	-	-	-	-	-
44720-943	Vehicles-Parks	-	-	-	-	-
44720-949	Other Machinery and Equipment-Parks	47,000	7,000	54,000	-	-
Total Expenditures		\$ 1,447,000	\$ 1,094,664	\$ 2,541,664	-	
Operating Transfers						
51620-763	Transfer to Recreation Fund	-	12,500	-	12,500	Wold Contract moved to recreation
Total Other Uses		\$ -	\$ 12,500	\$ -	\$ 12,500	
Revenues and Other Sources Over (Under) Expenditures		\$ 1,000,000	\$ (363,414)	\$ -	\$ 636,586	
Estimated Beginning Fund Balance July 1		\$ 292,199	\$ 292,199			
Estimated Ending Fund Balance June 30		\$ 1,292,199	\$ 928,785			

General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2023 To June 30, 2024

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	Increase Decrease	2023-2024 Amended Budget
	<u>Revenues and Other Sources</u>			
	Charges for Current Services			
	<u>Other Revenues</u>			
36101	Interest Earnings	\$ 20,000	\$ -	\$ 20,000
36220	Lease of Property	23,500	-	23,500
	Total Other Revenues	\$ 43,500	\$ -	\$ 43,500
	Total Revenues	\$ 43,500	\$ -	\$ 43,500
	<u>Other Sources</u>			
36961	Transfer from General Fund	-	\$ -	\$ -
36962	Transfer from General Fund-Leave	200,000	-	200,000
36963	Transfer from Recreation Fund-Leave	20,000	5,000	25,000
36965	Transfer from Sanitation	-	-	-
36968	Transfer from Recreation	20,052	-	20,052
	Total Other Sources	\$ 240,052	\$ 5,000	\$ 245,052
	Total Revenue and Other Sources	\$ 283,552	\$ 5,000	\$ 288,552
	<u>Expenditures</u>			
49000	Debt Service			
610	Principal on Bonds	\$ 920,000	\$ -	\$ 920,000
640	Interest on Bonds	480,850	-	480,850
660	Rec Center Lease	20,052	-	20,052
690	Other Debt Service-Principal	-	-	-
691	Other Debt Service-Interest	-	-	-
691,006	Accumulated Leave Payout-City	200,000	-	200,000
691,007	Accumulated Leave Payout-Recreation	20,000	5,000	25,000
	Total General Government Debt Service	\$ 1,640,902	\$ 5,000	\$ 1,645,902
49000	Expenditures			
692	Bank Service Charges	2,500	-	2,500
	Total Service Charges	\$ 2,500	\$ -	\$ 2,500
	Total Expenditures	\$ 1,643,402	\$ 5,000	\$ 1,648,402
	Revenues and Other Sources Over (Under)	\$ (1,359,850)	\$ -	\$ (1,359,850)
	Estimated Ending Fund Balance July 1	\$ 3,057,235	-	\$ 3,057,235
	Estimated Ending Fund Balance June 30	\$ 1,697,385	\$ -	\$ 1,697,385

to correct original budget

to correct original budget

City of Manchester, Tennessee

General Fund #10

Statement of Proposed Operations

JULY 1, 2023 TO JUNE 30, 2024

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Comments
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Local Taxes

Revenues

Current Property Taxes \$ 5,100,000

Delinquent Property Tax - 1st Prior Year 75,000

Delinquent Property Tax - Other Years 30,000

Interest and Penalty 26,000

Local Option Sales Tax 6,000,000

Wholesale Beer Tax 550,000

Wholesale Liquor Tax 300,000

Business Tax 480,000

Entertainment/Event Ticket Tax 480,000

Cable TV Franchise Tax 145,000

Room Occupancy Tax 550,000

Hotel/Motel License Fee 1,600

Total Local Taxes \$ 13,257,600

Beer and Liquor by Drink Permits 15,000

Special Events Permit -

Building Permits 200,000

Bonmarco Property Permits 30,000

Total Licenses and Permits \$ 245,000

Payment in Lieu of Taxes - Housing Authority \$ 10,000

State Revenue Sharing - T.V.A 144,000

MCA Payment in Lieu of Taxes -

ASPEN Payment in Lieu of Taxes -

Great Lake Cheese Pilot 88,394

THSO Police Grant 6,250

ARC Downtown Grant 95,294

TN Dept of Safety SRO Grant 225,000

TDOT Inverstate LED Lighting Grant -

Safe Route to School Grant -

TDOT Signalization Project 179,693

TDOT Widening Project -

COPS Grant -

VCF Grant 127,719

JAG Grant Revenue -

Other Federal Grants -

Other State Grants -

Downtown Revitalization Grant -

Site Development Grant (MIF) -

THDA Home Grant Revenue -

BVP DOJ Grant (Vests) -

State Grant -COVID19 Reim -

State CARES ACT-COVID19 Reim -

2022 Local Gov DA Grant -

State Sales Tax 1,440,000

State Income Tax 3,200

State Beer Tax 5,520

State Mix Drink Tax 140,000

State Gasoline and Motor Fuel Tax 210,000

State - City Streets and Transportation 21,960

State 3% Gas Tax 180,000

SportsBetting Tax 12,000

State Highway Maintenance Contract 50,000

State Supplemental Reimburse-Police 28,000

State Supplemental Reimburse-Fire 24,000

Corporate Excise Tax 110,000

Coffee County Industrial Park 115,200

Coffee County Appropriation to Fire Dept 15,000

Total Intergovernmental \$ 3,006,230

Charges for Current Services \$ 225,000

Development Street Lighting \$ -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

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Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

Development Street Lighting -

Fees and Commissions 3,000

City of Manchester, Tennessee
 General Fund #10
 Statement of Proposed Operations
 July 1, 2023 To June 30, 2024

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Comments
3420	Accident Report Charges	-	-	
3434	Mowing Charges	1,000	1,000	
3420	Black & Concrete Tile	30,000	30,000	
34510	Animal Control Charges	2,000	2,000	
34511	Animal Control	-	-	
34511	Donations-Animal Control	-	-	
35109	Total Charges for Current Services	36,000	36,000	
35109	Fines, Forfeitures and Penalties	-	-	
35110	Court Fines and Costs	-	-	
35111	Court Judgement Interest	-	-	
35115	SOR Fees	150,000	150,000	
35115	Knox Box Revenue	-	-	
35115	SOR Fees	1,600	1,600	
35115	Total Fines, Forfeitures and Penalties	151,600	151,600	
36101	Interest Earnings	-	-	
36330	Sale of Equipment/Vehicles	-	-	
36331	Sale of Equipment/Vehicles - Police	-	-	
36331	Sale of Property-Industrial Park	-	-	
36333	Sale of Property-Industrial Park	400	400	
36340	Sale of Cemetery Lots	-	-	
36350	Insurance Recovery	-	-	
36711	Contribution/Donations - Fire Dept	10,000	10,000	
36713	Contribution/Donations - Police Dept	60,000	60,000	
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 (SRCO)	134,232	134,232	
36999	Miscellaneous Revenues	25,000	25,000	
39120	Transfer from Tourism Fund	-	-	
39120	Total Other Revenues	249,632	249,632	
41210	Total Revenues	\$ 16,946,062	\$ 16,946,062	
41210	City Court	\$ 12,000	\$ 12,000	
41210	Legal Services	\$ 12,000	\$ 12,000	
41310	Board of Mayor and Aldermen	\$ 12,000	\$ 12,000	
41310	Total City Court	\$ 24,000	\$ 24,000	
111	Regular Employee Salaries	82,000	82,000	
113	Salaries-Overtime	1,000	1,000	
141	OSI Employers Share	6,350	6,350	
142	Employee Health Insurance	2,220	2,220	
143,001	Retirement-TFRS	3,500	3,500	
145	Employer Life Insurance	4,664	4,664	
147	Unemployment Insurance	1,500	1,500	
148	Employment Insurance	50	50	
172	Education/Training/Travel/ Lodging	150	150	
172	Election Officials and Clerks	17,000	17,000	
211	Total Personnel	113,013	113,013	
211	Postage	300	300	
211	Historical Zoning-Supplies	300	300	
221	Printing, Duplicating and Typing	5,000	5,000	
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	
245	Dues and Subscriptions-SCTDD	2,121	2,121	
252	Telephone	3,000	3,000	
254	Legal Services	150,000	150,000	
259	Architectural/Engineering	25,000	25,000	
261	Other Professional Services	-	-	
261	Repairs and Maint - Vehicle	-	-	
261	Total Contractual Services	218,921	218,921	
36,000	Deiges Consulting Services passed by BOMA 1/1/24 (\$72,000 annually)	36,000	36,000	
36,000	Total Contractual Services	254,921	254,921	

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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Increase	Decrease	Comments
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			
533	Machinery & Equipment - Copier	1,500	1,500			
533	Total Fixed Charges	1,500	1,500			
	Total Board of Mayor and Aldermen	\$ 339,434	\$ 74,920	\$ -	\$ 414,354	
41510	Financial Administration					
111	Regular Employee Salaries	312,100	312,100			
113	Salaries - Overtime	1,000	1,000			
141	OASD 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			
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	138,840			
255	Data Processing Support	45,000	45,000			
261	Repairs and Maint - Vehicles	-	-			
267	Repairs and Maint - Computer Equip	250	250			
	Total Contractual Services	\$ 201,590	\$ 201,590			
311	Office Supplies	4,000	4,000			
312	Small Items of Equipment	6,000	6,000			
326	Clothing and Uniforms	500	500			
331	Gas, Oil, Diesel Fuel and Grease	-	-			
340	Meeting Expense	300	300			
	Total Supplies	\$ 10,800	\$ 10,800			
514	Fixed Charges					
514	Professional Liability/Surety Bond	1,500	1,500			
	Total Fixed Charges	\$ 1,500	\$ 1,500			
947	Office Machinery & Equipment	-	-			
	Total Capita	\$ -	\$ -			
	Total Financial Administration	\$ 637,740	\$ 637,740			
41600	Information Systems					
111	Regular Employee Salaries	80,111	80,111			
113	Salaries - Overtime	-	-			
141	OASD Employers Share	6,128	6,128			
142	Employee Health Insurance	6,200	6,200			
143,001	Retirement - TCRS	4,695	4,695			
145	Employee Life Insurance	45	45			
147	Unemployment Insurance	100	100			
148	Education/Training/Travel/Lodging	3,500	3,500			
	Total Personnel	\$ 100,779	\$ 100,779			
211	Postage	-	-			
	Contractual Services					
	Total	\$ -	\$ -			

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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Increase	Decrease	Comments
221	Printing, Duplicating and Typing	-	-	-	-	
231	Publication Formal and Legal Notices	-	-	-	-	
239	Dues and Subscription	-	-	-	-	
245	Telephone	1,200	1,200	-	-	
255	Data Processing Support	65,940	65,940	-	-	
267	Repairs and Maint - Computer Equip	2,000	2,000	-	-	
	Total Contractual Services	69,140	69,140	-	-	
	Supplies					
311	Office Supplies	1,500	1,500	-	-	
312	Small Items of Equipment	4,000	4,000	-	-	
326	Clothing and Uniforms	-	-	-	-	
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	
340	Meeting Expense	300	300	-	-	
	Total Supplies	5,800	5,800	-	-	
	Fixed Charges					
533	Machinery & Equipment - Copier	-	-	-	-	
	Total Fixed Charges	-	-	-	-	
	Capital Outlay					
944	Computer Equipment and Software	15,000	15,000	-	-	
	Total Capital Outlay	15,000	15,000	-	-	
	Total Information System	190,719	190,719	-	-	
41700	Planning and Zoning					
111	Regular Employee Salaries	218,400	218,400	-	-	
113	Salaries - Overtime	1,000	1,000	-	-	
141	OASD Employee 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	-	-	
221	Publication Formal and Legal Notices	6,000	6,000	-	-	
234	Manuals and Code Updates	1,000	1,000	-	-	
239	Dues and Subscription	5,000	5,000	-	-	
245	Telephone	3,000	3,000	-	-	
259	Other Professional Service	35,000	35,000	-	-	
261	Repairs and Maint - Vehicles	2,000	2,000	-	-	
262	Online SDS Management	3,000	3,000	-	-	
	Total Contractual Services	55,900	55,900	-	-	
	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 Fixed Charges	3,000	3,000	-	-	
	Total Planning and Zoning	357,366	357,366	-	-	

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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Budget	2023-2024 Amended Budget	Increase	Decrease	Comments
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	DRM-C-Electric Substation	30,000	30,000			
242	Water	10,000	10,000			
242	Gas	20,000	20,000			
244	Water	20,000	20,000			
245	Telephone	38,000	38,000			
251	Medical Services	20,000	20,000			
258	Census 2020 Expense	-	-			
258	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	175,000			
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	339,400			
	Capital Outlay					
948	Westwood Grant Expenses	-	-			
948.004	Transportation Plan-TDOT	-	-			
948.006	TDOT Signization Project	179,693	179,693			
948.007	TDOT Widening Project	-	-			
948.01	Site Development Grant (MIF)	-	-			
948.011	Transportation Grant w/ Tullahoma	-	-			
948.012	THDA Home Grant Expense	-	-			
948.013	STP Grant Project	-	-			
948.014	CSES Renovation Project	-	-			
948.015	Industrial Bd of Coffee Co Reimt	-	-			
948.016	Multi-Modal Sidewalk Grant	45,750	45,750			
948.017	ARC Downtown Grant	195,294	195,294			
	Total Capital Outlay	420,737	420,737			
	Total General Government and Buildings	1,068,637	1,068,637			
41850	Economic Development Board					
148	Education/Travel/Lodging	7,500	7,500			
171	Administrative Director Support	50,000	50,000			
171.001	Outside Retail Dev. Consultant	18,000	18,000			
	Total Personnel	75,500	75,500			
	Contractual Services					
221	Marketing Materials/Advertising	6,000	6,000			
252	Legal Services	15,000	15,000			
	Total Contractual Services	21,000	21,000			
	Supplies					
310	Trade Show Exhibit	7,500	7,500			
312	Computer/Office Equipment	1,000	1,000			
329	Other Operating Supplies	7,500	7,500			
	Total Supplies	16,000	16,000			
	Total Economic Development Board	112,500	112,500			

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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Comments
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Total Police \$ 3,399,584 \$ 113,846 \$ 3,513,430

42200 Fire Personnel

111 Regular Employee Salaries \$ 1,571,507 23,000 \$ 1,594,507 additional fireman passed BOMA 10/06/23

113 Salaries - Overtime 1,500

120,000

1,500

120,000

1,500

103,312

1,500

104,812

1,325

2,021

20,000

2,372,735

2,338,489

34,246

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34,246

2,372,735

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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Budget	Increase	Decrease	2023-2024 Amended Budget	Comments
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	Guartrails	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, Steel, and Parking	-			-	
931.001	Roads, Street, and Parking	450,000			450,000	
931.002	Street Striping	30,000			30,000	
933	Sidewalks	-			-	
933.001	State Grant-Phase 1 Sidewalks	-			-	
933.002	HillsChapel Road Phase 2 Sidewalk Project	626,613			626,613	
933.003	Coffe 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	-			-	
	Additions to Capital Assets	-			-	
	Total Capital Outlay	\$ 1,166,219	\$ -	\$ -	\$ 1,166,219	

City of Manchester, Tennessee

General Fund 110

Statement of Proposed Operations

July 1, 2023 To June 30, 2024

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Increase	Decrease	Comments
44210	Contributions to Other Agencies	\$ 9,000	\$ 9,000	\$ -	\$ -	
720.001	TN Rehabilitation Center	3,000	3,000	-	-	
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	350,000	350,000	-	-	
720.013	Coffee County Children's Advocacy Center	2,000	2,000	-	-	
720.014	TN Backroads Heritage	-	-	-	-	
720.018	Chamber of Commerce	10,000	10,000	-	-	
720.019	CAS/	-	-	-	-	
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	Coffee County Rescue Squad	-	10,000	10,000	-	contribution voted BOMA 12/5/23
	Total Contributions to Other Agencies	\$ 404,954	\$ 414,954	\$ 10,000	\$ -	
	Total Expenditures	\$ 12,564,915	\$ 12,797,927	\$ 233,012	\$ -	
	Other Uses					
51620	Operating Transfers	-	-	-	-	
762	Transfer to Sanitator	-	-	-	-	
763	Transfer to Recreation Fund	1,000,000	1,000,000	-	-	
764	Transfer to General Purpose School Fund	1,658,467	1,658,467	-	-	
765	Transfer to Debt Service Fund	-	-	-	-	
765.001	Transfer to Debt Service-Leave	200,000	200,000	-	-	
767	Transfer to Tourism Fund	-	-	-	-	
768	Transfer to Capital Equipmen	2,322,000	743,750	743,750	3,065,750	85 acres @ 3500/acre divided 50/50 = \$1,487,500 half this year half paid next year approved BOMA 12/5/23
	Total Other Uses	\$ 5,380,467	\$ 743,750	\$ 743,750	\$ 6,124,217	
	Total Expenditures and Other Uses	\$ 17,945,382	\$ 976,762	\$ 976,762	\$ 18,922,144	
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ (999,320)	\$ (1,457,864)			
	Estimated Beginning Fund Balance July 1	10,947,063	10,947,063			
	Non-spendable Fund Balance	98,484	98,484			
	Unassigned Fund Balance	9,849,259	9,390,715			
	Estimated Ending Fund Balance June 30	\$ 9,947,743	\$ 9,489,199			

City of Manchester, Tennessee
 Recreation Fund 12
 Statement of Proposed Operations
 July 1, 2023 To June 30, 2024

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget
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31920	Local Taxes		
	Room Occupancy Tax	\$ 262,000	\$ 262,000
	Total Local Taxes	\$ 262,000	\$ 262,000
	Revenues and Other Sources		
	Intergovernmental		
33485	Arts Bldg Comm Grant Revenue		\$ -
33486	TN Arts Commission		\$ -
33487	State CARES ACT-COVID 19 Reimb		\$ -
33494	Comm Foundation Grant		\$ -
33498	LPRF Grant(Soccer Complex)		\$ -
33499	LPRF Grant(Soccer Complex)-Park Partners		\$ -
33500	LPRF Grant(Soccer Complex)-InKind		\$ -
33501	Dabbes GrantB		\$ -
33502	Dabbes GrantA		\$ -
33504	Tennis CourtGrant		\$ -
33505	Dabbes Bike Grant		\$ -
33509	Forestry Grant		\$ -
33510	TAP Greenway Grant		\$ -
33511	BuiltEnvironmentGrant		\$ -
33512	State GrantCOVID 19		\$ -
33513	NRPA Grant		\$ -
33514	TD OH Basketball CourtGrant		\$ -
33515	TD ECLPRF Ballfield LightGrant		\$ 750,000
	Total Intergovernmental	\$ 750,000	\$ 750,000
	Charges for Current Services		
34722	Swim Team Charges		\$ -
34723	Swimming Lesson Charges	35,000	35,000
34724	Pool Rental	40,000	40,000
34742	Activly Fees	25,000	25,000
34743	Day Camp Charges	50,000	50,000
34744	Fireworks	-	-
34745	Park and Recreation Concessions	55,000	55,000
34746	ADA VrghtCenter - Rental	8,000	8,000
34747	Shelter Rentals	3,000	3,000
34770	Membership and Dues - 6 Month Passes	20,000	20,000
34771	Membership and Dues - Yearly Passes	450,000	450,000
34772	Membership and Dues - Monthly Passes	15,000	15,000
34773	Membership and Dues - Daily Passes	140,000	140,000
34774	Recreation Complex Concessions	75,000	75,000
34777	Athletic League	20,000	20,000
34779	Silver and Fill	15,000	15,000
34780	Tvity Health	4,500	4,500
34781	Sponsorships	9,000	9,000
34782	Christmas Parade Sponsorships	4,200	4,200
34783	Renew Actlv	2,100	2,100
34792	Meeting Room Rental	12,000	12,000
34795	Food Booth/Space Rentals	500	500
	Total Charges for Current Services	\$ 983,300	\$ 983,300
	Other Revenues		
36330	Sale of Equipment		\$ -
36350	Insurance Recovery		\$ -
36716	Donation from Schools		\$ -
36731	Donation from Tourism		\$ -
36999	Miscellaneous Revenues	10,000	10,000
	Total Other Revenues	\$ 10,000	\$ 10,000
	Total Revenues	\$ 2,005,300	\$ 2,005,300
	Other Sources		
39110	Transfer from General Fund	\$ 1,000,000	\$ 1,000,000
39130	Transfer from Capital Fund	-	\$ 12,500
	Total Other Sources	\$ 1,000,000	\$ 1,012,500
	Total Revenue and Other Sources	\$ 3,005,300	\$ 3,017,800

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget
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44410	Recreation Administration		
	Personnel		
111	Regular Employee Salaries	\$ 195,200	\$ 195,200
113	Salaries-Overtime	550	550
141	OS/Employee Share	14,975	14,975
142	Employee Health Insurance	31,000	31,000
143	Retirement-NG	2,940	2,940
143.001	Retirement-TCRS	11,471	11,471
145	Employee Life Insurance	125	125
147	Unemployment Insurance	300	300
148	Education/Training/Travel/Lodging	3,200	3,200
	Contractual Services		
211	Postage	500	500
221	Printing, Duplicating and Typing	2,500	2,500
231	Publication Formal/Legal Notices	2,000	2,000
239	Dues and Subscription	2,700	2,700
240	Bank, Credit Card, Fines, & Fees	500	500
	Supplies		
311	Office Supplies and Materials	2,000	2,000
319	Office Stationary and Forms	-	-
326	Clothing and Uniforms	-	-
	Total Supplies	2,000	2,000
	Fixed Charges		
533	Machinery & Equipment	4,500	4,500
	Total Fixed Charges	4,500	4,500
947	Office Machinery and Equipment	-	-
999	Add to Capital Assets	-	-
	Total Capital Outlay	-	-
	Total Recreation Administration	\$ 274,461	\$ 274,461
44420	Recreation Center		
	Personnel		
111	Regular Employee Salaries	\$ 295,000	\$ 295,000
113	Salaries - Overtime	5,500	5,500
121	Wages - Part-Time	352,443	417,243
141	OS/Employee Share	49,950	54,950
142	Employee Health Insurance	45,000	45,000
143.001	Retirement-TCRS	17,609	17,609
145	Employee Life Insurance	245	245
146	Worker's Compensation	15,000	15,000
147	Unemployment Insurance	1,500	1,500
148	Education/Training/Travel/Lodging	3,500	3,500
	Total Personnel	785,748	855,548
	Contractual Services		
216	Radio and Cable Services	1,500	1,500
241	Electric	280,000	280,000
242	Water	28,000	28,000
244	Gas	90,000	90,000
245	Telephone	5,500	5,500
254	Architectural/Engineering	-	-
255	Data Processing Support	14,000	14,000
258	Christmas Parade Expenses	4,100	4,100
261	Repairs and Maint- Vehicles	2,000	2,000
262	Repairs and Maint- Other Machinery	60,000	60,000
263	Repairs and Maint- Office Equip	4,000	4,000
265	Repairs and Maint- Grounds	92,000	92,000
266	Repairs and Maint- Buildings	82,000	82,000
270	Contracted Recreational Services	3,500	3,500
	Total Contractual Services	666,500	746,100
	Supplies		
312	Small Items of Equipment-Wellness	1,500	1,500
	Total	\$ 1,500	\$ 1,500
	Total	\$ 1,500	\$ 1,500

FY23 remaining purchase order funds of \$67K moved to aquatics approved BOMA 6/6/23

Void contract for from Capital Fund

part-time Recreation hourly rate increases approved BOMA 11/7/23

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

2023-2024 BUDGET AMENDMENT #1

Account Number	Account Description	2023-2024 Approved Budget	2023-2024 Amended Budget	Increase	Decrease
326	Recreation Uniforms	3,000	3,000	-	-
331	Gas, Oil, Diesel Fuel, and Grease	14,000	14,000	-	-
333	Forestry Grant Expense	-	-	-	-
334	Tires, Tubes, ETC.	2,500	2,500	-	-
	Total Supplies	\$ 87,500	\$ 87,500	-	-
	Fixed Charges				
511	General Liability	9,000	9,000	-	-
533	Machinery and Equipment - Rental	3,500	3,500	-	-
	Total Fixed Charges	\$ 12,500	\$ 12,500	-	-
	Capital Outlay				
955	Arts Bldg Comm Grant Expense	-	-	-	-
956	Arts Grant-Creative Place	-	-	-	-
957	Build Environment Grant	-	-	-	-
965	Repair & Maint- Grounds	-	-	-	-
966	Repair & Maint- Building	-	-	-	-
967	Lease Interest Expense	-	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	-	-	-	-
999.004	Soccer Complex Electrical Project	-	-	-	-
999.005	Committo Health Grant	-	-	-	-
999.006	Dog Park Grant	-	-	-	-
999.007	TAP Greenway Extension	-	-	-	-
999.008	TD OH Basketball Court Grant	-	-	-	-
999.009	TD ECL PRF Ballfield Light Grant	1,499,345	1,499,345	-	-
	Total Capital Outlay	\$ 1,499,345	\$ 1,499,345	-	-
	Total Park Area	\$ 1,963,131	\$ 5,600	\$ 1,968,731	-
	Total Expenditures	\$ 3,911,791	\$ 372,174	\$ 4,283,965	-
	Transfers to Other Funds				
960	Transfer to Debt Service - Land Purchase	-	-	-	-
960.001	Transfer to Debt Service-Equipment Lease	-	-	-	-
960.002	Transfer to Debt Service-Leave	-	-	-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ -
	Total Expenditures and Other Sources	\$ 3,911,791	\$ 372,174	\$ 4,283,965	\$ -
	Revenues and Other Sources Over (Under)	\$ (906,491)	\$ (1,266,165)		
	Expenditures and Other Uses	\$ 2,350,000	\$ 2,350,000		
	Estimated Beginning Fund Balance July 1	\$ 1,443,509	\$ 1,083,835		
	Estimated Ending Fund Balance June 30	\$ 1,443,509	\$ 1,083,835		