THE CITY OF
MANCHESTER
MISSOURI

REGULAR MEETING OF THE
AUDIT AND FINANCE COMMITTEE

DATE: MONDAY, FEBRUARY 3, 2020 – 5:30 p.m. to 7:00 p.m.

MEETING TO BE HELD AT THE JUSTICE CENTER
200 HIGHLANDS BOULEVARD DRIVE
2nd floor

AGENDA

1. Call to Order:

2. Roll Call and Statement of Quorum

3. Establishment of Order of Items on the Agenda

   A. Approval of the November 4, 2019 Minutes

   B. Review 2019 Budget Amendments

   C. Review 2019 Twelve Month Financial Report with expenses through 1-29-2020

   D. Schedule future meeting

4. Adjournment

AUDIT & FINANCE COMMITTEE

FEBRUARY 3, 2020

3 A

APPROVAL OF NOVEMBER 4, 2019 MINUTES

THE CITY OF
MANCHESTER
MISSOURI

MINUTES OF THE AUDIT AND FINANCE COMMITTEE MEETING FOR MONDAY, NOVEMBER 4, 2019 AT THE JUSTICE CENTER 200 HIGHLANDS BOULEVARD DRIVE

1. CALL TO ORDER

Chairman Bill Ward called the Audit and Finance Committee meeting to order at 5:32 pm.

2. ROLL CALL AND STATEMENT OF QUORUM

Roll call showed those present were Peter Bitzer, Alderman Baumann, Alderman Toben and Chairman Bill Ward. A quorum was present. Also in attendance were Ex-officio members Mayor Clement and City Administrator Larry Perney and support staff Director of Finance Donald Yucuis.

3. ESTABLISHMENT OF ORDER OF ITEMS ON THE AGENDA

Chairman Ward made the motion to approve the order of items on the agenda. The motion was seconded by Alderman Baumann and approved unanimously.

A. Chairman Ward made a motion to approve the August 5, 2019 Audit & Finance Committee meeting Minutes, seconded by Ben Toben and approved unanimously.

B. Director of Finance Yucuis and City Administrator Larry Perney presented and reviewed the 2019 nine month report through September 30, 2019. General Fund is the main operating fund of the City and nine month revenue was 80.1% of budget and expenses were 75.0% of budget which are both positive indicators. A summary of the other eight funds was presented and discussed with the Committee and all were in line with their budgets.

C. City Administrator Perney updated the Committee on the status of the 2019 TIF Refunding. The Bonds totaling $24,195,000 were privately placed with NBH Bank through STIFEL at a net interest cost of 3.286986%. The net present value benefit was 14.904% which is exemplary. The bond proceeds along with City TIF funds on hand and revenues received between the sale date and refunding date totaled $33,305,133. This allowed for the full refunding of the 2010 bonds, payment of issuance costs and placement agent fee, an amount remaining deposited with UMB the City's Trustee. The City saved approximately $4.3 million through the refunding and expect to pay off the 2019 bonds in May 2024 or one year earlier. Thanks to

Shannon Creighton, Gilmore and Bell, the City's Bond Counsel and Joy Howard of WM Financial, the City's Financial Advisor for bringing this to fruition.

D. There was no set date for the next meeting.

4. ADJOURNMENT

At 5:57 p.m., there being no further business, Peter Bitzer made a motion to adjourn, seconded by Chairman Ward and approved unanimously.

Respectfully submitted,

Donald J. Yucuis
Director of Finance

Note: This is a journal of the Audit and Finance Committee meeting of Monday, November 4, 2019 (summary); not a verbatim transcript.

AUDIT & FINANCE COMMITTEE

FEBRUARY 3, 2020

3 B

REVIEW 2019 BUDGET AMENDMENTS

INTRODUCED BY ALDERMAN TOBEN

BILL NO. 19-2395 **ORDINANCE NO. 20-2281**

AN ORDINANCE AMENDING ORDINANCE NO. 18-2241 THAT ADOPTED AND APPROVED THE BUDGET FOR THE CITY OF MANCHESTER FOR THE YEAR JANUARY 1, 2019 THROUGH DECEMBER 31, 2019, BY INCREASING REVENUES BY $24,451,000 AND EXPENSES BY $31,722,310.

WHEREAS, BY Ordinance 18-2241 the Board of Aldermen of the City of Manchester adopted the budget for fiscal year 2019; and,

WHEREAS, during calendar year 2019, several Funds need to be amended to comply with Missouri Statutes in which actual expenditures do not exceed the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF MANCHESTER, STATE OF MISSOURI AS FOLLOWS:

Section One: The budget for the City of Manchester for the year commencing January 1, 2019 and ending December 31, 2019 is hereby amended by increasing revenue by $24,451,000 and expenditures by $31,722,310 per attached EXHIBIT A.

Section Two: This Ordinance, having been read in full or by title two times prior to passage, shall be in full force and effect from and after its passage and approval as provided by law.

PASSED AND APPROVED THIS 6TH DAY OF JANUARY, 2020.

CITY OF MANCHESTER, MISSOURI

By: Mike Clement
Mayor

ATTEST:

Bill E. Baker
City Clerk

APPROVED AS TO LEGAL FORM

Janet Pos

City Attorney

INTRODUCED BY ALDERMAN TOBEN

BILL NO. 19-2395 **ORDINANCE NO. 20-2281**

EXHIBIT A

2019 Budget Amendment All Funds	2019 Adopted Budget	2019 Amendment	2019 Amended Budget
REVENUES:			
General Fund	9,906,174		9,906,174
Insurance Proceeds		271,000	271,000
Total General Fund			10,177,174
Debt Service Fund	1,054,632	-	1,054,632
Capital Improvement Fund	2,047,000	-	2,047,000
Parks & Storm Water Fund	2,325,000	-	2,325,000
Homecoming Fund	30,000	-	30,000
Sewer Lateral Fund	202,000	-	202,000
Asset Forfeiture Fund	-	15,000	15,000
Prop S Capital Fund	150,000		150,000
Tax Increment Financing Fund (TIF)	6,485,000		6,485,000
2019 TIF Bond Issue		24,165,000	24,165,000
Total TIF Fund			30,650,000
Total Revenues	22,199,806	24,451,000	46,650,806
EXPENDITURES:			
General Fund	9,906,174		9,906,174
Parks Insurance Fire		51,000	51,000
Finance-Insurance Settlement		200,000	200,000
Total General Fund			10,157,174
Debt Service Fund	913,833		913,833
Capital Improvement Fund	1,528,042		1,528,042
Parks & Storm Water Fund	4,124,352		4,124,352
Homecoming Fund	42,840		42,840
Sewer Lateral Fund	260,290	14,710	275,000
Asset Forfeiture Fund	-	3,600	3,600
Prop S Capital Fund	3,592,680		3,592,680
2018 -Concrete Streets		753,000	753,000
2019 Concrete Streets		200,000	200,000
Total Prop S Capital Fund			4,545,680
Tax Increment Financing Fund (TIF)	6,894,660		6,894,660
Refund 2010 Bond Issue		30,500,000	30,500,000
			37,394,660
Total Expenditures	27,262,871	31,722,310	58,985,181

INTRODUCED BY ALDERMAN NOLTE
SUBSTITUTE BILL – EMERGENCY ACTION REQUESTED
BILL NO. 20-xxxx **ORDINANCE NO. 20-xxxx**

AN ORDINANCE AMENDING ORDINANCE NO. 18-2241 THAT ADOPTED AND APPROVED THE BUDGET FOR THE CITY OF MANCHESTER FOR THE YEAR JANUARY 1, 2019 THROUGH DECEMBER 31, 2019, AND ORDINANCE 20-2281 THAT AMENDED THE 2019 BUDGET BY INCREASING REVENUES BY $205,000 AND EXPENSES BY $405,000.

WHEREAS, BY Ordinance 18-2241 the Board of Aldermen of the City of Manchester adopted the budget for fiscal year 2019; and,

WHEREAS, BY Ordinance 20-2281 the Board of Aldermen of the City of Manchester amended the budget for fiscal year 2019; and,

WHEREAS, during calendar year 2019, several Funds need to be amended to comply with Missouri Statutes in which actual expenditures do not exceed the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF MANCHESTER, STATE OF MISSOURI AS FOLLOWS:

Section One: The budget for the City of Manchester for the year commencing January 1, 2019 and ending December 31, 2019 is hereby amended by increasing revenue by $205,000 and expenditures by $405,000 per the attached EXHIBIT A.

Section Two: This Ordinance, having been read in full or by title two times prior to passage, shall be in full force and effect from and after its passage and approval as provided by law.

PASSED AND APPROVED THIS ____ DAY OF FEBRUARY, 2020.

CITY OF MANCHESTER, MISSOURI

By: _____
Mayor

ATTEST:

_____
City Clerk

APPROVED AS TO LEGAL FORM

_____

City Attorney

INTRODUCED BY ALDERMAN NOLTE
SUBSTITUTE BILL – EMERGENCY ACTION REQUESTED
BILL NO. 20-xxxx **ORDINANCE NO. 20-xxxx**

EXHIBIT A - SUBSTITUTE BILL WORKSHEET FOR 2 06 2020

2019 Budget Amendment All Funds	2019 Adopted Budget	2019 Amended Budget at 01-01-2020	2019 Amendment	2019 Amended Budget 01-16-2020
REVENUES:				
General Fund	9,906,174	10,177,174		10,367,174
		Grants-->	24,000	
		Prop P Sales Tax-->	166,000	
Debt Service Fund	1,054,632	1,054,632	-	1,054,632
Capital Improvement Fund	2,047,000	2,047,000	-	2,047,000
Parks & Storm Water Fund	2,325,000	2,325,000	-	2,325,000
Homecoming Fund	30,000	30,000	-	30,000
Sewer Lateral Fund	202,000	202,000	-	217,000
		Sewer Lateral Fee/Residents-->	15,000	
Asset Forfeiture Fund	-	15,000		15,000
Prop S Capital Fund	150,000	150,000		150,000
Tax Increment Financing Fund (TIF)	6,485,000	30,650,000		30,650,000
Total Revenues	22,199,806	46,650,806	205,000	46,855,806
EXPENDITURES:				
General Fund	9,906,174	10,157,174		10,347,174
		Administration-City Attorney-->	190,000	
Debt Service Fund	913,833	913,833		913,833
Capital Improvement Fund	1,528,042	1,528,042		1,528,042
Parks & Storm Water Fund	4,124,352	4,124,352		4,124,352
Homecoming Fund	42,840	42,840		42,840
Sewer Lateral Fund	260,290	275,000		290,000
		Capital Improvements-->	15,000	
Asset Forfeiture Fund	-	3,600		3,600
Prop S Capital Fund	3,592,680	4,545,680	200,000	4,545,680
Tax Increment Financing Fund (TIF)	6,894,660	37,394,660		37,394,660
Total Expenditures	27,262,871	58,985,181	405,000	**59,190,181**

AUDIT & FINANCE COMMITTEE

FEBRUARY 3, 2020

3 C-1

MEMO TO REVIEW 12 MONTH FINANCIAL REPORT

Memo

THE CITY OF
MANCHESTER
MISSOURI

To: Audit & Finance Committee, Mayor and Board of Aldermen, Lawrence Perney, City Administrator Senior Staff

From: Donald Yucuis, Director of Finance

Date: January 30, 2020

Re: 2019 Unaudited Financial Report – Twelve Months through December 31, 2019 – including expenses through 1 23 2020

I am providing the 2019 unaudited twelve month financial report for All Funds for the period ending December 31, 2019 – including expenses through January 29, 2020 as an **Exhibit I** pages 1 through 24

Rows 4 through 114 (**Exhibit I** pages 1 to 3) includes a summary of each Fund including revenues, expenses, beginning and ending fund balance.

Rows 116 to 806 (**Exhibit I** pages 4 to 24) includes the detail of each Fund including revenues and expenses by Department.

Exhibit I includes a column for each of the bullets listed and a row for beginning and ending fund balance:

- (Col F) the 2019 Amended Budget as of January 6, 2020
- (Col H) the Year to Date (YTD) Activity for the twelve months ended December 31, 2019 through 1-23-2020
- (Col I) the 2019 Amended Budget less YTD Activity,
- (Col J) the 2019 % YTD Activity Rec'd or Spent to Budget,
- (Col K) Projected to Year end
- (Col L) 2019 YTD Activity less 2019 Projected to Year End (Col H minus Col K)
- Included in the summary section, pages 1 to 3, the beginning and ending fund balance is included.

GENERAL FUND (GF) - Overall, FY 2019 twelve month revenue/transfer-in (**Exhibit I** row 17) totaled $11,081,151 or 103.8% and $403,977 more than the amended budget. Expenses/transfer-out (**Exhibit I** row 33) totaled $10,571,549 or 100.4% and $44,375 more than the amended budget and a $509,602 surplus. The projected ending fund balance is $3,467,607 or 32.8% of expenses.

Almost all the 2019 revenue categories (**Exhibit I** page 1 and detail from pages 4 to 7) were more than the amended budget and totaled $403,977. Below is a summary of the majority of the $403,977 over budget amount (**Exhibit I** pages 4 – 7).

- $164,473 Taxes – Prop P Sales Tax
- $ 62,413 Intergovernmental
  - $ 9,998 - Gasoline Tax
  - $26,778 - Road & Bridge Property Tax
  - $25,003 - Grants

- $65,325 - Licenses & Permits
    - $26,065 - Merchants Licenses
    - $21,292 - Service Occupation License
    - $19,813 - Planning & Zoning Fees
- $52,618 - Municipal Court -
- ($25,696) - Aquatics
- $55,531 - Parks Services
- $29,190 - Miscellaneous
    - $ 13,778 - Proceeds from sale of vehicles
    - $40,000 - Settlement from Stern

2019 expenses were $44,375 more than the amended budget which prompted another budget amendment and is on the January 3, 2020 Board of Aldermen meeting. Several departments were over budget (**Exhibit I** page 1):

- $191,315 - Administration (detail on **Exhibit I** page 8) due to legal costs related to Dr. John's litigation.
- $ 58,846 - Finance (**Exhibit I** on page 10) due to Work Comp Insurance premiums, retirement payout to the former Accountant, new Accountant position with benefits, and temp agency costs.
- $149,980 - Public Works (PW) (**Exhibit I** on page 14) due to hiring new Assistant Public Works Director mid-year, moving professional services for general City engineering from Administration to PW, building maintenance & repair for HVAC repairs at City Hall and Police Department, and street maintenance & repairs for road salt and street striping
- These overages were offset by other departments being underbudget (**Exhibit I** page 1) by $375,056: Mayor and Board, MIS, Police, Aquatic Center, Planning & Zoning, Legal, Arts and Transfer-out.

Debt Service Fund (**Exhibit I** page 2) and accounts for the 2019 General Obligation (GO) Bond (Prop S Bonds for streets) property tax revenue levied to pay the principal and interest payments on the bonds as they come due. The 2019 Activity is in line with the 2019 budget (Page 2 and Page 17). The projected ending fund balance is $1,040,503.

Tax Increment Financing Fund 2019 expenses exceeded revenues by $5,701,566 (**Exhibit I** page 2, pages 17 and 18). The projected ending fund balance is $2,694.996.

2019 revenues totaled $31,404,084 and $394,084 more than budget. Revenues included the 2019 Debt Issuance proceeds of $24,195,000.

2019 expenses total $37,105,650 and included paying off the balance of the 2010 bond issue. Total Principal and Interest paid in 2019 was $36,428,555 plus issuance costs of $306,956.

Special Accounts Fund (**Exhibit I** pages 2 and 19) is mainly for Federal Asset Forfeiture tracking and is in line with the budget. The projected ending fund balance is $27,713.

Capital Projects Fund 2019 Revenues exceeded expenses by $971,696 (**Exhibit I** page 2). The projected ending fund balance is $956,168.

2019 Revenue totaled $2,153,441 or 105.2% and $106,441 more than budget. The $106,441 was mainly due to receiving more grant revenue.

2019 Expenses and Transfers-out totaled $1,181,745 or $58.3% and $846,297 less than budget due to the deferral of several projects and purchases.

- Bridge Repair/Replacement: Spring Meadows Bridge is finishing up; Lindy Blvd. Bridge Deck is moving to construction and Howard George Bridge is deferred until 2020.

- Building & Site Improvements: Storage Building Fabric Cover-$25,000-complete; City Hall Exterior Balcony-$125,000 and Police Facility-$25,000 are deferred to 2020.
- Concrete Street Improvements: only $71,079 of the 215,000 budget was spent as several projects were deferred to 2020 including Dougherty Ferry and right of way Trees.
- Concrete Sidewalks – only $108,701 was spent of the $200,000 budget.
- Machinery and Equipment- only $73,613 of the $217,000 budget was spent and the Medium Dump Truck was deferred to 2020 and the Fleet Software is on hold.
- Street Light Installation budget of $37,500 was finalized in 2018.
- Transfer out-$500,000 to General Fund has been transferred.

Parks and Storm Water Fund 2019 revenues exceeded expenses by $1,036,814. (**Exhibit I** pages 3 and 21). The projected ending fund balance is $2,905,888.

2019 Revenue totaled $1,834,571 or 78.9% and $490,429 less than budget. The $490,429 was mainly due to a $700,000 Metropolitan Sanitary District contribution for the Chadwick Brookvale project which was deferred to 2020. Sales Tax revenue was $209,426 more than budget.

2019 Expenses and Transfers-out totaled $797,757 or $19.3% and $3,326,595 less than budget due to the deferral of several projects and equipment.

Projects in Progress:

Aquatic Center:

- Building and site improvements- budget of $96,650 for Pool Pumps and Pipes and expensed $53,608 or 55.5% of budget.
- Furniture, Fixtures-budget of $13,052 and expensed $6,800 or 52.1% of budget.
- Machinery and Equipment-budget of $10,000 and expensed $4,250 or 42.5% of budget.

Parks:

- Building and Site Improvements-budget of $247,500 and expensed $41,979 or 17.0% of budget and mainly for Schroeder Park Asphalt Seal/Overlay. The balance was either deferred to 2020 or not needed.
- Machinery and Equipment-budget of $36,150 and expensed $66,181 or 183.1% of budget and includes $41,000 for a generator which was planned to be spent in 2018 but was not spent until 2019. The mower and Bobcat have been purchased totaling $12,000. The remaining amount expenses was for Pole banners, sprayer, vacuum and utility trailer.
- Vehicles- budget of $84,000 and expensed $13,562 or 16.1% of budget as the light duty dump truck budgeted at $70,000 was deferred to 2020 due to the City waiting to possibly receive Diesel Engine Settlement but did not. The utility vehicle was purchased for $13,562.

Public Works

- storm water projects-budget of $3,637,000 and expensed $606,542 mostly on Pontoison Drive, Channel J, Cloverleaf Lane design and storm inlets. The Chadwick Brookvale-$3,000,000 budget and bids came in at $1,533,900 was started in 2019 and will be finished in 2020.

Homecoming Fund expenses exceeded revenues by $3,713 (**Exhibit I** pages 3 and 22). Revenues totaled $33,436 or 83.6% and $6,564 less than budget. Expenses totaled $37,149 or 86.7% and $5,691 less than budget. The projected ending fund balance is $6,150.

Sanitary Sewer Repair Fund 2019 Expenses exceeded revenues by $62,238 (**Exhibit I** pages 3 and 23). The projected ending fund balance is $127,958.

2019 Revenue totaled $220,246 or 109.0% and $18,246 more than budget.

2019 Expenses totaled $282,483 or 102.7% and $7,483 more than budget. (A budget amendment is on the 2-3-2020 Board of Aldermen meeting).

Prop S Capital Fund 2019 Expenses exceeded revenues by $4,428,755. (**Exhibit I** pages 3 and 24). The projected ending fund balance is $4,014,273.

2019 Revenue totaled $120,279 or 80.2% and $29,721 less than budget.

2019 Expenses totaled $4,549,755 or 100.1% and $3,354 more than budget. (A budget amendment is on the 2-3-2020 Board of Aldermen meeting). All the expenses were related to concrete streets and both the 2018 and 2019 programs are complete.

AUDIT & FINANCE COMMITTEE

FEBRUARY 3, 2020

3 C-2

EXHIBIT I - REVIEW 12 MONTH FINANCIAL REPORT

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
4	**Fund: 10 - GENERAL FUND**									
5		**Revenue**								
6			510 - Taxes		7,520,500	7,686,362	165,862	**102.2%**	**7,532,600**	**153,762**
7			520 - Inter-governmental		1,225,000	1,287,413	62,413	**105.1%**	**1,276,000**	**11,413**
8			530 - Licenses & Permits		471,950	537,275	65,325	**113.8%**	**538,780**	**(1,505)**
9			540 - Municipal Court		230,000	282,618	52,618	**122.9%**	**287,700**	**(5,082)**
10			550 - Investments		41,800	43,807	2,007	**104.8%**	**36,000**	**7,807**
11			560 - Aquatic Center		275,000	249,304	(25,696)	**90.7%**	**252,300**	**(2,996)**
12			561 - Park Services		90,000	145,531	55,531	**161.7%**	**132,350**	**13,181**
13			562 - Manchester Arts		3,924	650	(3,274)	**16.6%**	**3,660**	**(3,010)**
14			570 - Miscellanous		319,000	348,190	29,190	**109.2%**	**125,100**	**223,090**
15					**10,177,174**	**10,581,151**	**403,977**	**104.0%**	**10,184,490**	**396,661**
16			600 - Operating Transfers in		500,000	500,000	-	**100.0%**	**500,000**	**-**
17	**Revenue Total:**				**10,677,174**	**11,081,151**	**403,977**	**103.8%**	**10,684,490**	**396,661**
18										
19		**Expense**								
20			410 - Mayor & Board		63,625	58,815	4,810	**92.4%**	**62,163**	**3,348**
21			420 - Administration		619,964	811,279	(191,315)	**130.9%**	**654,885**	**(156,394)**
22			425 - MIS		282,050	278,019	4,031	**98.6%**	**280,270**	**2,251**
23			430 - Finance		822,656	881,502	(58,846)	**107.2%**	**671,518**	**(209,984)**
24			440 - Police		3,986,275	3,766,689	219,586	**94.5%**	**3,710,812**	**(55,877)**
25			450 - Aquatic Center		347,600	306,809	40,791	**88.3%**	**330,508**	**23,699**
26			460 - Park		962,347	976,386	(14,039)	**101.5%**	**995,385**	**18,999**
27			470 - Public Works		2,470,955	2,620,935	(149,980)	**106.1%**	**2,487,725**	**(133,210)**
28			475 - Planning & Zoning		319,032	297,433	21,599	**93.2%**	**300,760**	**3,327**
29			480 - Legal		254,155	248,633	5,522	**97.8%**	**241,549**	**(7,084)**
30			485 - Manchester Arts		28,515	16,323	12,192	**57.2%**	**17,295**	**972**
31					**10,157,174**	**10,262,824**	**(105,650)**	**101.0%**	**9,752,870**	**(509,954)**
32			600 - Operating Transfers out		370,000	308,725	61,275		**360,000**	**51,275**
33	**Expense Total:**				**10,527,174**	**10,571,549**	**(44,375)**	**100.4%**	**10,112,870**	**(458,679)**
34										
35	**Fund: 10 - GENERAL FUND Surplus (Deficit):**				**150,000**	**509,602**			**571,620**	
36										
37				**Beginning Fund Balance January 1**	**2,958,005**	**2,958,005**			**2,958,005**	
38				**Ending Fund Balance December 31**	**3,108,005**	**3,467,607**			**3,529,625**	
39				**Fund Balance as a % of Expenses-->**	**29.5%**	**32.8%**			**34.9%**	
40										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
41	Fund: 20 - DEBT SERVICE FUND									
42		Revenue			1,054,632	1,088,227	33,595	103.2%	1,054,632	33,595
43		Expense			913,833	911,236	2,597	99.7%	913,833	2,597
44										
45	Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):				140,799	176,990			140,799	
46										
47				Beginning Fund Balance January 1	863,513	863,513			863,513	
48				Ending Fund Balance December 31	1,004,312	1,040,503			1,004,312	
49										
50	Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND									
51										
52		Revenue			31,010,000	31,404,084	394,084	101.3%	30,615,000	789,084
53		Expense			37,394,660	37,105,650	289,010	99.2%	37,254,444	148,794
54										
55	Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND Surplus (Deficit):				(6,384,660)	(5,701,566)			(6,639,444)	
56										
57				Beginning Fund Balance January 1	8,396,562	8,396,562			8,396,562	
58				Ending Fund Balance December 31	2,011,902	2,694,996			1,757,118	
59										
60	Fund: 40 - SPECIAL ACCOUNTS									
61		Revenue			15,000	14,578	(422)	97.2%	-	14,578
62		Expense			3,600	3,563	37	99.0%	3,565	2
63										
64	Fund: 40 - SPECIAL ACCOUNTS Surplus (Deficit):				11,400	11,015			(3,565)	
65										
66				Beginning Fund Balance January 1	16,698	16,698			16,698	
67				Ending Fund Balance December 31	28,098	27,713			13,133	
68										
69	Fund: 50 - CAPITAL IMPROVEMENT FUND									
70		Revenue			2,047,000	2,153,441	106,441	105.2%	2,045,441	(108,000)
71		Expense			2,028,042	1,181,745	846,297	58.3%	1,349,460	849,460
72										
73	Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):				18,958	971,696			695,981	
74										
75				Beginning Fund Balance January 1	(15,528)	(15,528)			(15,528)	
76				Ending Fund Balance December 31	3,430	956,168			680,453	
77										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
78	Fund: 60 - PARKS & STORM WATER PROJECTS FUND									
79		Revenue			2,325,000	1,834,571	(490,429)	78.9%	1,750,000	(84,571)
80		Expense			4,124,352	797,757	3,326,595	19.3%	1,169,068	371,311
81										
82	Fund: 60 - PARKS & STORM WATER PROJECTS FUND Surplus (Deficit):				(1,799,352)	1,036,814			580,932	
83										
84				Beginning Fund Balance January 1	1,869,074	1,869,074			1,869,074	
85				Ending Fund Balance December 31	69,722	2,905,888			2,450,006	
86										
87	Fund: 65 - HOMECOMING FUND									
88		Revenue			40,000	33,436	(6,564)	83.6%	34,650	1,214
89		Expense			42,840	37,149	5,691	86.7%	34,959	(2,190)
90										
91	Fund: 65 - HOMECOMING FUND Surplus (Deficit):				(2,840)	(3,713)			(309)	
92										
93				Beginning Fund Balance January 1	9,863	9,863			9,863	
94				Ending Fund Balance December 31	7,023	6,150			9,554	
95										
96	Fund: 70 - SANITARY SEWER REPAIR FUND									
97		Revenue			202,000	220,246	18,246	109.0%	211,000	(9,246)
98		Expense			275,000	282,483	(7,483)	102.7%	272,775	(9,708)
99										
100	Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):				(73,000)	(62,238)			(61,775)	
101										
102				Beginning Fund Balance January 1	190,196	190,196			190,196	
103				Ending Fund Balance December 31	117,196	127,958			128,421	
104										
105	Fund: 80 - PROP S-CAPITAL IMPROVEMENTS									
106										
107		Revenue			150,000	120,279	(29,721)	80.2%	150,000	29,721
108		Expense			4,545,680	4,549,034	(3,354)	100.1%	4,345,500	(203,534)
109										
110	Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):				(4,395,680)	(4,428,755)			(4,195,500)	
111										
112				Beginning Fund Balance January 1	8,443,028	8,443,028			8,443,028	
113				Ending Fund Balance December 31	4,047,348	4,014,273			4,247,528	
114										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
116	**Fund: 10 - GENERAL FUND**									
117		**Revenue**								
118			**Department : 510 - Taxes**							
119	10-510-5105			1Cent Sales Tax	4,000,000	3,999,730	(270)	**100.0%**		
120	10-510-5115			1/4 Cent Sales Tax	800,000	831,096	31,096	**103.9%**		
121	10-510-5117			Prop P Sales Tax	925,000	1,089,473	164,473	**117.8%**		
122	10-510-5120			Ameren UE- Gross Receipts	730,000	701,587	(28,413)	**96.1%**		
123	10-510-5125			Laclede Gas - Gross Receipts	280,000	288,250	8,250	**102.9%**		
124	10-510-5130			Southwestern Bell - Gross Receipts	260,000	223,237	(36,763)	**85.9%**		
125	10-510-5135			Missouri-American Water - Gross Receipts	140,000	166,379	26,379	**118.8%**		
126	10-510-5137			Charter Cable - Gross Receipts	225,000	206,373	(18,627)	**91.7%**		
127	10-510-5140			Property Taxes	140,000	150,608	10,608	**107.6%**		
128	10-510-5145			Personal Property Taxes	-	6,772	6,772			
129	10-510-5150			Railroad/Utility Tax	20,500	22,858	2,358	**111.5%**		
130	**Department : 510 - Taxes Total:**				7,520,500	7,686,362	165,862	**102.2%**	**7,532,600**	**153,762**
131										
132			**Department : 520 - Inter-governmental**							
133	10-520-5210			Gasoline Tax	480,000	489,998	9,998	**102.1%**		
134	10-520-5220			Vehicle Sales Tax	165,000	163,991	(1,009)	**99.4%**		
135	10-520-5230			Vehicle Fee Increases	80,000	82,938	2,938	**103.7%**		
136	10-520-5240			Cigarette Tax	40,000	36,847	(3,153)	**92.1%**		
137	10-520-5250			Road & Bridge Tax	335,000	361,778	26,778	**108.0%**		
138	10-520-5260			Grants/Reimbursements	125,000	150,003	25,003	**120.0%**		
139	10-520-5271			POST Training Fund	-	1,859	1,859	**#DIV/0!**		
140	**Department : 520 - Inter-governmental Total:**				1,225,000	1,287,413	62,413	**105.1%**	**1,276,000**	**11,413**
141										
142			**Department : 530 - Licenses & Permits**							
143	10-530-5310			Merchants License	302,000	328,065	26,065	**108.6%**		
144	10-530-5320			Service Occupation License	38,000	59,292	21,292	**156.0%**		
145	10-530-5330			Liquor License	13,000	15,590	2,590	**119.9%**		
146	10-530-5340			Vending License	650	330	(320)	**50.8%**		
147	10-530-5350			Excavating Permit	2,000	1,530	(470)	**76.5%**		
148	10-530-5360			Planning and Zoning Fees	8,300	28,113	19,813	**338.7%**		
149	10-530-5720			P&Z-Multi Family-Occ, Fines, Inspections	50,000	50,405	405	**100.8%**		
150	10-530-5730			P&Z-Commercial Occupancy	1,000	1,500	500	**150.0%**		
151	10-530-5750			P&Z-Residential Occupancy	57,000	52,450	(4,550)	**92.0%**		
152	**Department : 530 - Licenses & Permits Total:**				471,950	537,275	65,325	**113.8%**	**538,780**	**(1,505)**

	A	B	C	D	F	H	I	J	K	L
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153										
154			Department : 540 - Municipal Court							
155	10-540-5410			Fines & Court Costs	230,000	270,276	40,276	117.5%		
156	10-540-5420			Crime Victim Compensation CVC	-	2,584	2,584			
157	10-540-5450			Court Costs (Police Training)	-	6,698	6,698			
158	10-540-5460			Bond Forfeitures	-	1,900	1,900			
159	10-540-5462			Bond Forfeiture-Show Me Courts	-	1,160	1,160			
160	Department : 540 - Municipal Court Total:				230,000	282,618	52,618	122.9%	287,700	(5,082)
161										
162			Department : 550 - Investments							
163	10-550-5510			Interest Income	800	33,002	32,202	4125.3%		
164	10-550-5520			Investment Income	41,000	10,805	(30,195)	26.4%		
165	Department : 550 - Investments Total:				41,800	43,807	2,007	104.8%	36,000	7,807
166										
167			Department : 560 - Aquatic Center							
168	10-560-5625			Swim Lessons - Resident	9,000	14,602	5,602	162.2%		
169	10-560-5626			Swim Lessons - Non-Res.	7,600	-	(7,600)	0.0%		
170	10-560-5630			Swim Team	5,000	14,645	9,645	292.9%		
171	10-560-5631			Swim Team - Non-Res.	12,000	-	(12,000)	0.0%		
172	10-560-5635			Aquatic Programs - Res.	700	5,039	4,339	719.9%		
173	10-560-5636			Aquatic Programs - Non-Res	400	-	(400)	0.0%		
174	10-560-5642			Daily Pool Admissions	1,300	94,128	92,828	7240.6%		
175	10-560-5643			Daily Admission - Non-Res.	91,000	-	(91,000)	0.0%		
176	10-560-5644			Evening - Res.	1,600	6,604	5,004	412.8%		
177	10-560-5645			Evening - Non-Res.	5,400	-	(5,400)	0.0%		
178	10-560-5646			ID Card - Res.	4,400	3,818	(582)	86.8%		
179	10-560-5647			ID Renew - Res.	-	29	29	0.0%		
180	10-560-5648			ID Replace - Res.	-	15	15	0.0%		
181	10-560-5650			Season Passes - Res.	40,000	60,355	20,355	150.9%		
182	10-560-5651			Season Passes - Non-Res.	40,000	-	(40,000)	0.0%		
183	10-560-5655			Pool Merchandise	300	255	(46)	84.8%		
184	10-560-5660			Pool Rentals - Res.	700	2,800	2,100	400.0%		
185	10-560-5661			Pool Rentals - Non-Res.	1,500	-	(1,500)	0.0%		
186	10-560-5665			Concession Stand	47,100	39,679	(7,421)	84.2%		
187	10-560-5670			Channel Walk - Res.	1,700	1,056	(644)	62.1%		
188	10-560-5672			Tot Time Swim - Res.	2,700	3,130	430	115.9%		
189	10-560-5674			Pool Birthday Parties - Res.	2,600	3,150	550	121.2%		
190	Department : 560 - Aquatic Center Total:				275,000	249,304	(25,696)	90.7%	252,300	(2,996)
191										

	A	B	C	D	F	H	I	J	K	L
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192			Department : 561 - Park Services							
193	10-561-5600			Park Programs	-	1,319	1,319	#DIV/0!		
194	10-561-5601			Camp - Resident	15,000	33,362	18,362	222.4%		
195	10-561-5602			Camp - Non Resident	14,000	1,276	(12,724)	9.1%		
196	10-561-5603			Extended Care Resident	2,315	5,337	3,022	230.5%		
197	10-561-5604			Extended Care Non Resident	865	-	(865)	0.0%		
198	10-561-5607			Sports - Resident	1,668	9,363	7,695	561.3%		
199	10-561-5608			Sports - Non Resident	1,300	-	(1,300)	0.0%		
200	10-561-5610			Pavilion Rental Fees - Resident	5,400	6,625	1,225	122.7%		
201	10-561-5611			Pavilion Rentals - Non-Resident	1,300	2,735	1,435	210.4%		
202	10-561-5612			Pavilion Rentals - Res. Non-Profit	140	90	(50)	64.3%		
203	10-561-5613			Pavilion Rentals - Non-Res. Non Profit	1,060	795	(265)	75.0%		
204	10-561-5614			Pavilion Rentals - Business	450	390	(60)	86.7%		
205	10-561-5615			Field Rental - Resident	745	1,050	305	140.9%		
206	10-561-5616			Field Rental - Non-Resident	50	160	110	320.0%		
207	10-561-5618			Field - Non-Res. Non-Profit	40	-	(40)	0.0%		
208	10-561-5620			Miscellaneous Park	-	1,248	1,248	#DIV/0!		
209	10-561-5625			Sponsorships	1,500	5,564	4,064	370.9%		
210	10-561-5630			Events - Resident	920	10,312	9,392	1120.9%		
211	10-561-5631			Events - Non-Resident	1,200	-	(1,200)	0.0%		
212	10-561-5632			Classes - Resident	3,700	17,938	14,238	484.8%		
213	10-561-5633			Classes - Non-Residet	2,500	-	(2,500)	0.0%		
214	10-561-5638			Park Merchandise	-	210	210	#DIV/0!		
215	10-561-5640			Beer Fest	17,000	16,286	(714)	95.8%		
216	10-561-5642			Special Event Alcohol	-	184	184	#DIV/0!		
217	10-561-5660			BBQ GRill - Resident	120	240	120	200.0%		
218	10-561-5663			BBQ Grill - Non-Res Non-Profit	-	40	40	#DIV/0!		
219	10-561-5665			Room Rental - Res.	14,000	16,278	2,278	116.3%		
220	10-561-5666			Room Rental - Non-Res.	3,827	5,500	1,673	143.7%		
221	10-561-5667			Room Rental - Res - NP	230	1,985	1,755	863.0%		
222	10-561-5668			Room Rental - Non-ResNP	210	675	465	321.4%		
223	10-561-5669			Room Rental - Business	460	6,570	6,110	1428.3%		
224	Department : 561 - Park Services Total:				90,000	145,531	55,531	161.7%	132,350	13,181
225										
226			Department : 562 - Manchester Arts							
227	10-562-5260			MA=Grants/Reimbursements	3,924	30	(3,894)	0.8%		
228	10-562-5740			Entry Fees	-	620	620	#DIV/0!		
229	Department : 562 - Manchester Arts Total:				3,924	650	(3,274)	16.6%	3,660	(3,010)
230										

	A	B	C	D	F	H	I	J	K	L
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231			Department : 570 - Miscellanous							
232	10-570-5365			Insurance Proceeds	271,000	270,787	(213)	99.9%		
233	10-570-5710			Police Accident Reports	3,000	3,673	673	122.4%		
234	10-570-5720			Filing Fees, Inspec., Spec.Use Permits	-	883	883	#DIV/0!		
235	10-570-5730			Sale of Vehicles and Equipment	-	13,778	13,778	#DIV/0!		
236	10-570-5750			Miscellaneous	45,000	59,069	14,069	131.3%		
237	Department : 570 - Miscellanous Total:				319,000	348,190	29,190	109.2%	125,100	223,090
238		Total General Fund Revenues before Transfers			10,177,174	10,581,151	403,977	104.0%	10,184,490	396,661
239			Department : 600 - Operating Transfers in/out							
240	10-600-6002			Transfer in	500,000.00	500,000.00	-	100.0%		
241	Department : 600 - Operating Transfers in/out Total:				500,000.00	500,000.00	-	100.0%	500,000	-
242										
243	Revenue Total:				10,677,174	11,081,151	403,977	103.8%	10,684,490	396,661
244										
245		Expense								
246			Department : 410 - Mayor & Board							
247	10-410-4110			Salaries	43,200	43,200	-	100.0%		
248	10-410-4120			Payroll Tax	3,500	3,305	195	94.4%		
249	10-410-4170			Public Relations	10,850	10,433	417	96.2%		
250	10-410-4175			Travel/Meetings	3,800	1,007	2,793	26.5%		
251	10-410-4176			Mileage	350	71	279	20.3%		
252	10-410-4180			Business Lunch/Dinner	500	220	280	44.0%		
253	10-410-4215			Office Supplies	250	72	178	28.8%		
254	10-410-4260			Dues & Subscriptions	350	350	-	100.0%		
255	10-410-4325			Miscellaneous	825	158	667	19.2%		
256	Department : 410 - Mayor & Board Total:				63,625	58,815	4,810	92.4%	62,163	3,348
257										

	A	B	C	D	F	H	I	J	K	L
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258			Department : 420 - Administration							
259	10-420-4110			Salaries	288,281	291,891	(3,610)	101.3%		
260	10-420-4115			Overtime Salaries	1,050	964	86	91.8%		
261	10-420-4120			Payroll Tax	18,834	23,093	(4,259)	122.6%		
262	10-420-4125			Retirement Contribution	19,000	17,012	1,988	89.5%		
263	10-420-4130			Training	400	-	400	0.0%		
264	10-420-4135			Health Insurance	18,416	14,924	3,492	81.0%		
265	10-420-4140			Dental Insurance	2,467	2,662	(195)	107.9%		
266	10-420-4145			Life Insurance	600	792	(192)	132.1%		
267	10-420-4150			Disability Insurance	621	624	(3)	100.4%		
268	10-420-4157			Recruitment/Employment	7,200	6,444	756	89.5%		
269	10-420-4161			Legal Services	33,000	326,318	(293,318)	988.8%		
270	10-420-4162			City Attorney	85,000	-	85,000	0.0%		
271	10-420-4165			Professional Fees	38,500	41,426	(2,926)	107.6%		
272	10-420-4170			Public Relations	5,500	747	4,753	13.6%		
273	10-420-4175			Travel/Meetings	8,220	4,311	3,909	52.4%		
274	10-420-4180			Business Lunch/Dinner	1,750	950	800	54.3%		
275	10-420-4185			Newspaper Notices	2,000	1,280	720	64.0%		
276	10-420-4190			Newsletters	9,000	4,665	4,335	51.8%		
277	10-420-4215			Office Supplies	5,000	5,275	(275)	105.5%		
278	10-420-4235			Electric	7,500	5,888	1,612	78.5%		
279	10-420-4240			Gas	2,000	2,360	(360)	118.0%		
280	10-420-4245			Telephone	30,000	29,129	871	97.1%		
281	10-420-4250			Water	400	1,402	(1,002)	350.6%		
282	10-420-4255			Sewer	750	831	(81)	110.8%		
283	10-420-4260			Dues & Subscriptions	11,100	9,716	1,384	87.5%		
284	10-420-4265			Postage	15,000	9,817	5,183	65.4%		
285	10-420-4325			Miscellaneous	8,375	8,760	(385)	104.6%		
286	Department : 420 - Administration Total:				619,964	811,279	(191,315)	130.9%	654,885	(156,394)
287										

	A	B	C	D	F	H	I	J	K	L
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288			Department : 425 - MIS							
289	10-425-4110			Salaries	58,000	58,599	(599)	**101.0%**		
290	10-425-4115			Overtime Salaries	1,500	2,309	(809)	**153.9%**		
291	10-425-4120			Payroll Tax	4,165	3,869	296	**92.9%**		
292	10-425-4125			Retirement Contribution	3,000	2,327	673	**77.6%**		
293	10-425-4130			Training	3,000	89	2,911	**3.0%**		
294	10-425-4135			Health Insurance	11,760	13,685	(1,925)	**116.4%**		
295	10-425-4140			Dental Insurance	924	456	468	**49.4%**		
296	10-425-4145			Life Insurance	181	136	45	**75.0%**		
297	10-425-4150			Disability Insurance	161	76	85	**46.9%**		
298	10-425-4155			Tuition Reimbursement			-			
299	10-425-4280			Equipment Rental	36,457	30,726	5,731	**84.3%**		
300	10-425-4290			Equipment - Maintenance & Repair	133,002	136,334	(3,332)	**102.5%**		
301	10-425-4320			Tools & Equipment	7,300	1,705	5,595	**23.4%**		
302	10-425-4345			REJIS Expenses	13,800	22,230	(8,430)	**161.1%**		
303	10-425-6100			Expendable Equipment	8,800	5,479	3,321	**62.3%**		
304	**Department : 425 - MIS Total:**				282,050	278,019	4,031	**98.6%**	**280,270**	**2,251**

	A	B	C	D	F	H	I	J	K	L
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305										
306			Department : 430 - Finance							
307	10-430-4110			Salaries	189,700	205,932	(16,232)	108.6%		
308	10-430-4115			Overtime Salaries	500	155	345	31.1%		
309	10-430-4120			Payroll Tax	13,346	14,929	(1,583)	111.9%		
310	10-430-4125			Retirement Contribution	10,000	7,560	2,440	75.6%		
311	10-430-4130			Training	500	2,827	(2,327)	565.3%		
312	10-430-4135			Health Insurance	14,430	18,226	(3,796)	126.3%		
313	10-430-4140			Dental Insurance	1,848	2,234	(386)	120.9%		
314	10-430-4145			Life Insurance	395	396	(1)	100.3%		
315	10-430-4150			Disability Insurance	417	424	(7)	101.7%		
316	10-430-4165			Professional Fees	27,200	35,337	(8,137)	129.9%		
317	10-430-4167			Banking fees	22,200	15,279	6,921	68.8%		
318	10-430-4175			Travel/Meetings	5,000	2,963	2,037	59.3%		
319	10-430-4180			Business Lunch/Dinner	300	261	39	87.1%		
320	10-430-4215			Office Supplies	3,000	3,536	(536)	117.9%		
321	10-430-4260			Dues & Subscriptions	1,320	1,049	271	79.5%		
322	10-430-4270			City Insurance	532,500	570,506	(38,006)	107.1%		
323	10-430-4325			Miscellaneous	-	(112)	112	#DIV/0!		
324	Department : 430 - Finance Total:				822,656	881,502	(58,846)	107.2%	671,518	(209,984)
325										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
326			Department : 440 - Police							
327	10-440-4110			Salaries	2,596,500	2,497,932	98,568	96.2%		
328	10-440-4115			Overtime Salaries	121,000	109,688	11,312	90.7%		
329	10-440-4120			Payroll Tax	197,500	189,639	7,861	96.0%		
330	10-440-4125			Retirement Contribution	175,063	148,804	26,259	85.0%		
331	10-440-4130			Training	23,300	14,475	8,825	62.1%		
332	10-440-4135			Health Insurance	421,150	367,168	53,982	87.2%		
333	10-440-4140			Dental Insurance	29,900	28,259	1,641	94.5%		
334	10-440-4145			Life Insurance	7,500	7,067	433	94.2%		
335	10-440-4150			Disability Insurance	6,750	5,122	1,628	75.9%		
336	10-440-4155			Tuition Reimbursement	1,500	5,454	(3,954)	363.6%		
337	10-440-4160			Uniforms & Equipment	32,000	32,952	(952)	103.0%		
338	10-440-4170			Public Relations	6,100	4,557	1,543	74.7%		
339	10-440-4175			Travel/Meetings	6,000	5,746	254	95.8%		
340	10-440-4180			Business Lunch/Dinner	1,000	818	182	81.8%		
341	10-440-4215			Office Supplies	8,000	9,673	(1,673)	120.9%		
342	10-440-4220			Field Supplies	29,900	47,275	(17,375)	158.1%		
343	10-440-4235			Electric	62,000	53,888	8,112	86.9%		
344	10-440-4245			Telephone	9,500	3,070	6,430	32.3%		
345	10-440-4250			Water	4,500	8,239	(3,739)	183.1%		
347	10-440-4260			Dues & Subscriptions	19,115	11,813	7,302	61.8%		
348	10-440-4265			Postage	1,000	913	87	91.3%		
349	10-440-4285			Vehicle - Maintenance & Repair	6,650	2,349	4,301	35.3%		
350	10-440-4290			Equipment - Maintenance & Repair	3,150	1,857	1,294	58.9%		
351	10-440-4315			Gas & Oil	73,000	62,324	10,676	85.4%		
352	10-440-4325			Miscellaneous	3,000	2,186	814	72.9%		
353	10-440-4330			Dispatching Contract	132,147	132,147	-	100.0%		
354	10-440-4335			Prisoner Expense	3,100	2,427	673	78.3%		
355	10-440-4345			REJIS Expenses	4,150	3,800	350	91.6%		
356	Department : 440 - Police Total:				3,986,275	3,766,689	219,586	94.5%	3,710,812	(55,877)
357										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
358			Department : 450 - Aquatic Center							
359	10-450-4110			Salaries	56,500	55,579	921	**98.4%**		
360	10-450-4120			Payroll Tax	4,400	4,252	148	**96.6%**		
361	10-450-4130			Training	200	294	(94)	**147.0%**		
362	10-450-4160			Uniforms & Equipment	250	381	(131)	**152.3%**		
363	10-450-4165			Professional Fees	158,825	131,003	27,822	**82.5%**		
364	10-450-4167			Banking Fees	-	5,981	(5,981)	**#DIV/0!**		
365	10-450-4215			Office Supplies	1,400	1,219	181	**87.0%**		
366	10-450-4220			Field Supplies	3,850	3,162	688	**82.1%**		
367	10-450-4230			Concession Supplies	29,300	22,953	6,347	**78.3%**		
368	10-450-4231			Swim Team	2,275	2,385	(110)	**104.8%**		
369	10-450-4235			Electric	48,000	42,681	5,319	**88.9%**		
370	10-450-4236			Street Lighting	-	1,123	(1,123)	**#DIV/0!**		
371	10-450-4250			Water	16,000	12,998	3,002	**81.2%**		
372	10-450-4255			Sewer	13,000	18,686	(5,686)	**143.7%**		
373	10-450-4290			Equipment - Maintenance & Repair	3,000	1,352	1,648	**45.1%**		
374	10-450-4295			Building - Maintenance & Repair	10,000	2,317	7,683	**23.2%**		
375	10-450-4320			Tools & Equipment	600	445	155	**74.2%**		
376	**Department : 450 - Aquatic Center Total:**				347,600	306,809	40,791	**88.3%**	**330,508**	**23,699**
377										
378			Department : 460 - Park							
379	10-460-4110			Salaries	537,422	547,219	(9,797)	**101.8%**		
380	10-460-4115			Overtime Salaries	15,500	27,538	(12,038)	**177.7%**		
381	10-460-4120			Payroll Tax	39,800	41,570	(1,770)	**104.4%**		
382	10-460-4125			Retirement Contribution	35,000	30,241	4,759	**86.4%**		
383	10-460-4130			Training	500	371	129	**74.2%**		
384	10-460-4135			Health Insurance	83,125	94,418	(11,293)	**113.6%**		
385	10-460-4140			Dental Insurance	7,600	6,339	1,261	**83.4%**		
386	10-460-4145			Life Insurance	1,400	1,517	(117)	**108.4%**		
387	10-460-4150			Disability Insurance	1,225	901	324	**73.5%**		
388	10-460-4155			Tuition Reimbursement	4,200	7,290	(3,090)	**173.6%**		
389	10-460-4160			Uniforms & Equipment	3,500	2,627	873	**75.1%**		
390	10-460-4165			Professional Fees	21,575	23,068	(1,493)	**106.9%**		
391	10-460-4167			Banking Fees	-	4,346	(4,346)	**#DIV/0!**		
392	10-460-4170			Public Relations	18,355	16,770	1,585	**91.4%**		
393	10-460-4175			Travel/Meetings	3,600	1,520	2,080	**42.2%**		
394	10-460-4180			Business Lunch/Dinner	250	227	23	**90.6%**		
395	10-460-4210			Program Supplies	44,400	42,929	1,471	**96.7%**		
396	10-460-4215			Office Supplies	3,900	7,461	(3,561)	**191.3%**		
397	10-460-4220			Field Supplies	-	218	(218)	**#DIV/0!**		
398	10-460-4225			Recreation Supplies	1,200	280	920	**23.3%**		

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
399	10-460-4235			Electric	14,000	13,848	152	**98.9%**		
400	10-460-4236			Street Lighting	-	29	(29)	**#DIV/0!**		
401	10-460-4240			Gas	3,000	2,275	725	**75.8%**		
402	10-460-4245			Telephone	1,800	3,679	(1,879)	**204.4%**		
403	10-460-4250			Water	1,500	1,917	(417)	**127.8%**		
404	10-460-4255			Sewer	1,500	2,407	(907)	**160.5%**		
405	10-460-4260			Dues & Subscriptions	1,600	1,410	191	**88.1%**		
406	10-460-4265			Postage	2,820	3,005	(185)	**106.6%**		
407	10-460-4280			Equipment Rental	2,925	1,326	1,599	**45.3%**		
408	10-460-4290			Equipment - Maintenance & Repair	8,000	5,742	2,258	**71.8%**		
409	10-460-4295			Building - Maintenance & Repair	13,700	15,196	(1,496)	**110.9%**		
410	10-460-4312			Parks-Maintenance & Repair	28,950	22,634	6,316	**78.2%**		
411	10-460-4315			Gas & Oil	3,000	1,107	1,893	**36.9%**		
412	10-460-4320			Tools & Equipment	5,000	4,883	117	**97.7%**		
413	10-460-4322			Insurance Proceeds Expense	51,000	39,376	11,624	**77.2%**		
414	10-460-4325			Miscellaneous	1,000	704	296	**70.4%**		
415	**Department : 460 - Park Total:**				962,347	976,386	(14,039)	**101.5%**	**995,385**	**18,999**
416										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
417			Department : 470 - Public Works							
418	10-470-4110			Salaries	658,305	697,822	(39,517)	106.0%		
419	10-470-4115			Overtime Salaries	14,000	20,830	(6,830)	148.8%		
420	10-470-4120			Payroll Tax	50,600	51,871	(1,271)	102.5%		
421	10-470-4125			Retirement Contribution	46,000	41,145	4,855	89.4%		
422	10-470-4130			Training	5,000	833	4,167	16.7%		
423	10-470-4135			Health Insurance	163,125	147,663	15,462	90.5%		
424	10-470-4140			Dental Insurance	11,725	10,436	1,289	89.0%		
425	10-470-4145			Life Insurance	2,250	2,645	(395)	117.5%		
426	10-470-4150			Disability Insurance	2,100	1,724	376	82.1%		
427	10-470-4160			Uniforms & Equipment	6,850	7,733	(883)	112.9%		
428	10-470-4165			Professional Fees	5,000	42,038	(37,038)	840.8%		
429	10-470-4170			Public Relations	-	(10)	10	#DIV/0!		
430	10-470-4175			Travel/Meetings	1,600	1,446	154	90.4%		
431	10-470-4180			Business Lunch/Dinner	650	900	(250)	138.5%		
432	10-470-4215			Office Supplies	1,300	604	696	46.5%		
433	10-470-4220			Field Supplies	5,200	3,587	1,613	69.0%		
434	10-470-4235			Electric	6,000	4,785	1,215	79.8%		
435	10-470-4236			Street Lighting	247,500	256,564	(9,064)	103.7%		
436	10-470-4240			Gas	3,500	7,253	(3,753)	207.2%		
437	10-470-4245			Telephone	6,000	4,604	1,396	76.7%		
438	10-470-4250			Water	10,000	16,300	(6,300)	163.0%		
439	10-470-4255			Sewer	1,000	1,307	(307)	130.7%		
440	10-470-4260			Dues & Subscriptions	250	399	(149)	159.6%		
441	10-470-4265			Postage	500	-	500	0.0%		
442	10-470-4280			Equipment Rental	2,700	3,013	(313)	111.6%		
443	10-470-4285			Vehicle - Maintenance & Repair	60,000	48,427	11,573	80.7%		
444	10-470-4290			Equipment - Maintenance & Repair	17,050	23,385	(6,335)	137.2%		
445	10-470-4295			Building - Maintenance & Repair	61,200	82,711	(21,511)	135.1%		
446	10-470-4310			Streets - Maintenance & Repair	121,500	172,538	(51,038)	142.0%		
447	10-470-4315			Gas & Oil	22,250	19,853	2,397	89.2%		
448	10-470-4320			Tools & Equipment	3,000	2,933	67	97.8%		
449	10-470-4325			Miscellaneous	2,000	4,051	(2,051)	202.6%		
450	10-470-4360			Waste Management Program	932,800	941,545	(8,745)	100.9%		
451	Department : 470 - Public Works Total:				2,470,955	2,620,935	(149,980)	106.1%	2,487,725	(133,210)
452										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
453			Department : 475 - Planning & Zoning							
454	10-475-4110			Salaries	216,575	194,359	22,216	89.7%		
455	10-475-4115			Overtime Salaries	5,000	2,849	2,151	57.0%		
456	10-475-4120			Payroll Tax	15,425	13,456	1,969	87.2%		
457	10-475-4125			Retirement Contribution	12,000	13,721	(1,721)	114.3%		
458	10-475-4130			Training	1,900	154	1,746	8.1%		
459	10-475-4135			Health Insurance	44,317	51,290	(6,973)	115.7%		
460	10-475-4140			Dental Insurance	2,772	3,181	(409)	114.8%		
461	10-475-4145			Life Insurance	541	710	(169)	131.2%		
462	10-475-4150			Disability Insurance	500	508	(8)	101.6%		
463	10-475-4155			Tuition Reimbursement	-	4,255	(4,255)	#DIV/0!		
464	10-475-4160			Uniforms & Equipment	300	244	56	81.5%		
465	10-475-4161			Legal Services	-	910	(910)	#DIV/0!		
466	10-475-4165			Professional Fees	4,800	3,360	1,440	70.0%		
467	10-475-4170			Public Relations	2,500	2,014	486	80.5%		
468	10-475-4175			Travel/Meetings	4,960	2,047	2,913	41.3%		
469	10-475-4180			Business Lunch/Dinner	100	-	100	0.0%		
470	10-475-4215			Office Supplies	2,500	1,151	1,349	46.0%		
471	10-475-4245			Telephone	2,132	2,062	70	96.7%		
472	10-475-4260			Dues & Subscriptions	1,210	1,051	159	86.8%		
473	10-475-4265			Postage	1,000	-	1,000	0.0%		
474	10-475-4325			Miscellaneous	500	112	388	22.3%		
475	Department : 475 - Planning & Zoning Total:				319,032	297,433	21,599	93.2%	300,760	3,327
476										

	A	B	C	D	F	H	I	J	K	L
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477			Department : 480 - Legal							
478	10-480-4110			Salaries	144,900	141,316	3,584	97.5%		
479	10-480-4115			Overtime Salaries	4,000	3,765	235	94.1%		
480	10-480-4120			Payroll Tax	10,500	9,941	559	94.7%		
481	10-480-4125			Retirement Contribution	10,000	10,272	(272)	102.7%		
482	10-480-4135			Health Insurance	36,105	40,536	(4,431)	112.3%		
483	10-480-4140			Dental Insurance	2,260	2,331	(71)	103.1%		
484	10-480-4145			Life Insurance	375	413	(38)	110.2%		
485	10-480-4150			Disability Insurance	385	337	48	87.4%		
486	10-480-4155			Tuition Reimbursement	850	-	850	0.0%		
487	10-480-4165			Professional Fees	25,200	24,075	1,125	95.5%		
488	10-480-4175			Travel/Meetings	7,900	4,624	3,276	58.5%		
489	10-480-4180			Business Lunch/Dinner	300	867	(567)	289.1%		
490	10-480-4215			Office Supplies	7,000	5,648	1,352	80.7%		
491	10-480-4260			Dues & Subscriptions	380	435	(55)	114.5%		
492	10-480-4265			Postage	1,000	750	250	75.0%		
493	10-480-4345			REJIS Expenses	3,000	3,323	(323)	110.8%		
494	Department : 480 - Legal Total:				254,155	248,633	5,522	97.8%	241,549	(7,084)
495										
496			Department : 485 - Manchester Arts							
497	10-485-4130			Training	150	100	50	66.7%		
498	10-485-4160			Uniforms & Equipment	90	9	81	10.2%		
499	10-485-4165			Professional Services	12,820	7,781	5,039	60.7%		
500	10-485-4170			Public Relations	8,355	4,494	3,861	53.8%		
501	10-485-4175			Travel/Meetings	-	139	(139)	#DIV/0!		
502	10-485-4180			Business Meals	60	57	3	94.6%		
503	10-485-4210			Program Supplies	5,005	3,082	1,923	61.6%		
504	10-485-4215			Office Supplies	175	57	118	32.3%		
505	10-485-4220			Field Supplies	1,210	179	1,031	14.8%		
506	10-485-4260			Dues & Subscriptions	200	175	25	87.5%		
507	10-485-4280			Equipment Rental	250	250	-	100.0%		
508	10-485-4325			Miscellaneous	200	-	200	0.0%		
509	Department : 485 - Manchester Arts Total:				28,515	16,323	12,192	57.2%	17,295	972
510		Total General Fund Expenditures before Transfers			10,157,174	10,262,824	(105,650)		9,752,870	(509,954)
511			Department : 600 - Operating Transfers in/out							
512	10-600-6003			Transfer out	370,000	308,725	61,275	83.4%		
513	Department : 600 - Operating Transfers in/out Total:				370,000	308,725	61,275	83.4%	360,000	51,275
514										
515	Expense Total:				10,527,174	10,571,549	(44,375)	100.4%	10,112,870	(458,679)
516										
517	Fund: 10 - GENERAL FUND Surplus (Deficit):				150,000	509,602			571,620	

	A	B	C	D	F	H	I	J	K	L
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518										
519	**Fund: 20 - DEBT SERVICE FUND**									
520		**Revenue**								
521			**Department : 510 - Taxes**							
522	20-510-5140			Property Taxes	597,000	596,867	(133)	**0.0%**		
523	20-510-5145			Personal Property Taxes	457,632	491,359	33,727	**107.4%**		
524	**Department : 510 - Taxes Total:**				**1,054,632**	**1,088,227**	**33,595**	**103.2%**		
525										
526	**Revenue Total:**				**1,054,632**	**1,088,227**	**33,595**	**103.2%**	**1,054,632**	**33,595**
527										
528		**Expense**								
529			**Department : 420 - Administration**							
530	20-420-4165			Professional Fees	4,100	1,500	2,600	**36.6%**		
531	20-420-4700			Principal Payment	585,000	585,000	-	**100.0%**		
532	20-420-4750			Interest Payment	324,733	324,736	(3)	**100.0%**		
533	**Department : 420 - Administration Total:**				**913,833**	**911,236**	**2,597**	**99.7%**		
534										
535	**Expense Total:**				**913,833**	**911,236**	**2,597**	**99.7%**	**913,833**	**2,597**
536										
537	**Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):**				**140,799**	**176,990**			**140,799**	
538										
539	**Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND**									
540		**Revenue**								
541			**Department : 510 - Taxes**							
542	30-510-5105			1Cent Sales Tax	1,256,000	1,348,113	92,113	**107.3%**		
543	30-510-5110			1/2 Cent Transportation Sales Tax	606,000	674,058	68,058	**111.2%**		
544	30-510-5115			1/4 Cent Sales Tax	303,000	337,199	34,199	**111.3%**		
545	30-510-5116			Metro Tax	74,000	78,606	4,606	**106.2%**		
546	30-510-5117			ECC Tax	76,000	80,434	4,434	**105.8%**		
547	30-510-5118			CSF Tax	307,000	341,600	34,600	**111.3%**		
548	30-510-5140			Property Taxes	1,250,000	1,234,900	(15,100)	**98.8%**		
549	30-510-5160			Pool,Park,Storm Water Sales Tax	570,000	684,318	114,318	**120.1%**		
550	30-510-5170			TDD EATS	1,067,000	1,243,888	176,888	**116.6%**		
551	30-510-5180			Capital Improvement Tax	561,000	684,318	123,318	**122.0%**		
552	30-510-5190			TIF/TDD Transfer	350,000	-	(350,000)	**0.0%**		
553	**Department : 510 - Taxes Total:**				**6,420,000**	**6,707,433**	**287,433**	**104.5%**		
554										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
555			Department : 550 - Investments							
556	30-550-5510			Interest Income	65,000	192,797	127,797	296.6%		
557	Department : 550 - Investments Total:				65,000	192,797	127,797	296.6%		
558										
559			Department : 600 - Operating Transfers in/out							
560	30-600-6002			Transfer in	360,000	308,854	(51,146)	85.8%		
561	Department : 600 - Operating Transfers in/out Total:				360,000	308,854	(51,146)	85.8%		
562										
563			Department : 700 - Other Financing Uses							
564	30-700-7001			Other Sources-Debt Issuance	24,165,000	24,195,000	30,000	100.1%		
565	Department : 700 - Other Financing Uses Total:				24,165,000	24,195,000	30,000	100.1%		
566										
567	Revenue Total:				31,010,000	31,404,084	394,084	101.3%	30,615,000	789,084
568										
569		Expense								
570			Department : 430 - Finance							
571	30-430-4169			25% Municipal Revenues/ PILOTS	360,000	348,790	11,210	96.9%		
572	30-430-4650			TIF Bond Redemption	34,300,000	34,065,000	235,000	99.3%		
573	30-430-4651			TIF Bond Interest	2,408,000	2,363,555	44,445	98.2%		
574	Department : 430 - Finance Total:				37,068,000	36,778,346	290,655	99.2%		
575										
576			Department : 475 - Planning & Zoning							
577	30-475-4165			Professional Fees	19,660	20,348	(688)	103.5%		
578	Department : 475 - Planning & Zoning Total:				19,660	20,348	(688)	103.5%		
579										
580			Department : 700 - Other Financing Uses							
581	30-700-7002			Other Uses-Cost of Issuance	307,000	306,956	44	100.0%		
582	Department : 700 - Other Financing Uses Total:				307,000	306,956	44	100.0%		
583										
584	Expense Total:				37,394,660	37,105,650	289,010		37,254,444	148,794
585										
586	Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND Surplus (Deficit):				(6,384,660)	(5,701,566)			(6,639,444)	

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
587										
588	**Fund: 40 - SPECIAL ACCOUNTS**									
589		**Revenue**								
590			**Department : 520 - Inter-governmental**							
591	40-520-5269			Treasury - Asset Forfeiture	15,000	14,578	(422)	**97.2%**		
592	**Department : 520 - Inter-governmental Total:**				**15,000**	**14,578**	**(422)**	**97.2%**		
593										
594	**Revenue Total:**				**15,000**	**14,578**	**(422)**	**97.2%**	**-**	**14,578**
595										
596		**Expense**								
597			**Department : 441 - Police - Gov't Programs**							
598	40-441-4355			DOJ-Asset Forfeiture Expense	3,600	3,563	37	**99.0%**		
599	**Department : 441 - Police - Gov't Programs Total:**				**3,600**	**3,563**	**37**	**99.0%**	**3,565**	**2**
600										
601	**Expense Total:**				**3,600**	**3,563**	**37**		**(3,565)**	
602										
603	**Fund: 40 - SPECIAL ACCOUNTS Surplus (Deficit):**				**11,400**	**11,015**			**(3,565)**	
604										
605	**Fund: 50 - CAPITAL IMPROVEMENT FUND**									
606		**Revenue**								
607			**Department : 510 - Taxes**							
608	50-510-5110			1/2 Cent Sales Tax	1,550,000	1,559,109	9,109	**100.6%**		
609	**Department : 510 - Taxes Total:**				**1,550,000**	**1,559,109**	**9,109**	**100.6%**		
610										
611			**Department : 520 - Inter-governmental**							
612	50-520-5260			Grants/Reimbursements	462,000	583,996	121,996	**126.4%**		
613	**Department : 520 - Inter-governmental Total:**				**462,000**	**583,996**	**121,996**	**126.4%**		
614										
615			**Department : 550 - Investments**							
616	50-550-5520			Investment Income	-	276	276	**#DIV/0!**		
617	**Department : 550 - Investments Total:**				**-**	**276**	**276**	**#DIV/0!**		
618										
619			**Department : 570 - Miscellanous**							
620	50-570-5730			Gain on Sale of Equipment	-	10,060	10,060	**#DIV/0!**		
621	50-570-5750			Miscellaneous	35,000	-	(35,000)	**0.0%**		
622	**Department : 570 - Miscellanous Total:**				**35,000**	**10,060**	**(24,940)**	**28.7%**		
623										

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
628	**Revenue Total:**				**2,047,000**	**2,153,441**	**106,441**	**105.2%**	**2,045,441**	**(108,000)**
629										
630		**Expense**								
631			**Department : 425 - MIS**							
632	50-425-6100			Expendable Equipment	25,542	32,165	(6,623)	**125.9%**		
633	**Department : 425 - MIS Total:**				**25,542**	**32,165**	**(6,623)**	**125.9%**		
634								**#DIV/0!**		
635			**Department : 440 - Police**							
636	50-440-6460			Vehicles	120,000	103,431	16,569	**86.2%**		
637	**Department : 440 - Police Total:**				**120,000**	**103,431**	**16,569**	**86.2%**		
638										
639			**Department : 470 - Public Works**							
640	50-470-4110			Salaries	-	12,149	(12,149)	**#DIV/0!**		
641	50-470-4120			Payroll Tax	-	889	(889)	**#DIV/0!**		
642	50-470-4125			Retirement Contribution	-	685	(685)	**#DIV/0!**		
643	50-470-4135			Health Insurance	-	-	-	**#DIV/0!**		
644	50-470-4140			Dental Insurance	-	-	-	**#DIV/0!**		
645	50-470-4165			Professional Fees	-	2,924	(2,924)	**#DIV/0!**		
646	50-470-4500			Capital Improvement	-	773	(773)	**#DIV/0!**		
647	50-470-6160			Bridge Repair/Replacement	508,000	223,284	284,716	**44.0%**		
648	50-470-6210			Building & Site Improvements	175,000	39,639	135,361	**22.7%**		
649	50-470-6310			Concrete Street Replacement	215,000	71,769	143,231	**33.4%**		
650	50-470-6320			Concrete Sidewalk Replacement	200,000	108,701	91,299	**54.4%**		
651	50-470-6410			Machinery and Equipment	217,000	73,613	143,387	**33.9%**		
652	50-470-6460			Vehicles	30,000	11,723	18,277	**39.1%**		
653	50-470-6560			Street Light Installation or Repair	37,500	-	37,500	**0.0%**		
654	**Department : 470 - Public Works Total:**				**1,382,500**	**546,149**	**836,351**	**39.5%**		
655									**849,460**	**849,460**
656			**Department : 600 - Operating Transfers in/out**							
657	50-600-6003			Transfer out	500,000	500,000	-	**100.0%**		
658	**Department : 600 - Operating Transfers in/out Total:**				**500,000**	**500,000**	**-**	**100.0%**	**500,000**	**-**
659										
660	**Expense Total:**				**2,028,042**	**1,181,745**	**846,297**	**58.3%**	**1,349,460**	**849,460**
661										
662	**Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):**				**18,958**	**971,696**			**695,981**	

	A	B	C	D	F	H	I	J	K	L
3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
663										
664	**Fund: 60 - PARKS & STORM WATER PROJECTS FUND**									
665		**Revenue**								
666			**Department : 510 - Taxes**							
667	60-510-5160			Pool,Park,Storm Water Sales Tax	1,625,000	1,834,246	209,246	**112.9%**		
668	**Department : 510 - Taxes Total:**				**1,625,000**	**1,834,246**	**209,246**	**112.9%**		
669										
670			**Department : 550 - Investments**							
671	60-550-5520			Investment Income	-	324	324			
672	**Department : 550 - Investments Total:**				**-**	**324**	**324**			
673										
674			**Department : 560 - Aquatic Center**							
675	60-560-5260			Grants/Reimbursements	700,000	-	(700,000)	**0.0%**		
676	**Department : 560 - Aquatic Center Total:**				**700,000**	**-**	**(700,000)**	**0.0%**		
677										
678	**Revenue Total:**				**2,325,000**	**1,834,571**	**(490,429)**	**78.9%**	**1,750,000**	**(84,571)**
680		**Expense**								
681			**Department : 450 - Aquatic Center**							
682	60-450-6210			Building & Site Improvements	96,650	53,608	43,042	**55.5%**		
683	60-450-6360			Furniture, Fixtures, & Office Equip.	13,052	6,800	6,252	**52.1%**		
684	60-450-6410			Machinery and Equipment	10,000	4,250	5,750	**42.5%**		
685	**Department : 450 - Aquatic Center Total:**				**119,702**	**64,658**	**55,044**	**54.0%**		
686										
687			**Department : 460 - Park**							
688	60-460-4110			Salaries	-	1,362	(1,362)	**#DIV/0!**		
689	60-460-4120			Payroll Tax	-	87	(87)	**#DIV/0!**		
690	60-460-4125			Retirement Contribution	-	95	(95)	**#DIV/0!**		
691	60-460-4140			Dental Insurance	-	-	-	**#DIV/0!**		
692	60-460-6210			Building & Site Improvements	247,500	41,979	205,521	**17.0%**		
693	60-460-6360			Furniture, Fixtures, & Office Equip.	-	3,289	(3,289)	**#DIV/0!**		
694	60-460-6410			Machinery and Equipment	36,150	66,181	(30,031)	**183.1%**		
695	60-460-6460			Vehicles	84,000	13,562	70,438	**16.1%**		
696	**Department : 460 - Park Total:**				**367,650**	**126,556**	**241,094**	**34.4%**		
697										
698			**Department : 470 - Public Works**							
699	60-470-6510			Storm Water Projects	3,637,000	606,542	3,030,458	**16.7%**		
700	**Department : 470 - Public Works Total:**				**3,637,000**	**606,542**	**3,030,458**	**16.7%**		
701										
702	**Expense Total:**				**4,124,352**	**797,757**	**3,326,595**	**19.3%**	**1,169,068**	**371,311**
703										
704	**Fund: 60 - PARKS & STORM WATER PROJECTS FUND Surplus (Deficit):**				**(1,799,352)**	**1,036,814**			**580,932**	

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3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
706	**Fund: 65 - HOMECOMING FUND**									
707		**Revenue**								
708			**Department : 565 - Homecoming**							
709	65-565-5601			Homecoming Booths	6,400	6,150	(250)	**96.1%**		
710	65-565-5603			Homecoming Donation	250	250	-	**100.0%**		
711	65-565-5605			Homecoming Sponsorships	3,800	3,800	-	**100.0%**		
712	65-565-5607			Homecoming Soda Sales	2,430	2,432	2	**100.1%**		
713	65-565-5609			Homecoming Committee Booth/Raffle	2,185	2,186	1	**100.0%**		
714	65-565-5611			Homecoming - Ice Sales	105	105	-	**100.0%**		
715	65-565-5613			Homecoming Cute Kid/Pet Contest	530	532	2	**100.3%**		
716	65-565-5615			Homecoming - Doggie Paddle	1,840	1,840	-	**100.0%**		
717	65-565-5617			Homecoming - Luehrs Rides	11,435	12,088	653	**105.7%**		
718	65-565-5618			Homecoming - Car Show	-	1,026	1,026	**#DIV/0!**		
719	65-565-5621			Homecoming Legion Beer Booth	1,025	3,977	2,952	**388.0%**		
720	65-565-5675			Homecoming Fees	-	(950)	(950)	**0.0%**		
722	**Department : 565 - Homecoming Total:**				**30,000**	**33,436**	**3,436**	**111.5%**		
723										
724			**Department : 600 - Operating Transfers in/out**							
725	65-600-6002			Transfer in	10,000	-	(10,000)	**0.0%**		
726	**Department : 600 - Operating Transfers in/out Total:**				**10,000**	-	**(10,000)**	**0.0%**		
727										
728	**Revenue Total:**				**40,000**	**33,436**	**(6,564)**	**83.6%**	**34,650**	**1,214**
730		**Expense**								
731			**Department : 465 - Homecoming**							
732	65-465-4110			Salaries	1,500	1,445	55	**96.3%**		
733	65-465-4115			Overtime Salaries	14,750	10,524	4,226	**71.4%**		
734	65-465-4120			Payroll Tax	1,250	963	287	**77.1%**		
735	65-465-4125			Retirement Contribution	-	162	(162)	**#DIV/0!**		
736	65-465-4160			Uniforms & Equipment	150	234	(84)	**156.0%**		
737	65-465-4165			Professional Fees	11,910	11,683	227	**98.1%**		
738	65-465-4170			Public Relations	4,150	3,310	840	**79.8%**		
739	65-465-4180			Business Lunch/Dinner	830	1,001	(171)	**120.6%**		
740	65-465-4185			Newspaper Notices	950	928	23	**97.6%**		
741	65-465-4210			Program Supplies	950	753	197	**79.3%**		
742	65-465-4215			Office Supplies	50	127	(77)	**253.5%**		
743	65-465-4220			Field Supplies	600	751	(151)	**125.2%**		
744	65-465-4280			Equipment Rental	5,150	5,268	(118)	**102.3%**		
745	65-465-4290			Equipment - Maintenance & Repair	600	-	600	**0.0%**		
746	**Department : 465 - Homecoming Total:**				**42,840**	**37,149**	**5,691**	**86.7%**	**34,959**	**(2,190)**
748	**Expense Total:**				**42,840**	**37,149**	**5,691**	**86.7%**		
750	**Fund: 65 - HOMECOMING FUND Surplus (Deficit):**				**(2,840)**	**(3,713)**			**(309)**	

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3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
751										
752	**Fund: 70 - SANITARY SEWER REPAIR FUND**									
753		**Revenue**								
754			**Department : 510 - Taxes**							
755	70-510-5165			Sewer Lateral Fee	167,000	169,803	2,803	**101.7%**		
756	**Department : 510 - Taxes Total:**				**167,000**	**169,803**	**2,803**	**101.7%**		
757										
758			**Department : 570 - Miscellanous**							
759	70-570-5755			Sewer Lateral Fee/Resident	35,000	50,443	15,443	**144.1%**		
760	**Department : 570 - Miscellanous Total:**				**35,000**	**50,443**	**15,443**	**144.1%**		
761										
762	**Revenue Total:**				**202,000**	**220,246**	**18,246**	**109.0%**	**211,000**	**(9,246)**
763										
764		**Expense**								
765			**Department : 470 - Public Works**							
766	70-470-4110			Salaries	57,645	71,201	(13,556)	**123.5%**		
767	70-470-4115			Overtime Salaries	500	153	347	**30.5%**		
768	70-470-4120			Payroll Tax	4,050	5,433	(1,383)	**134.1%**		
769	70-470-4125			Retirement Contribution	4,000	3,634	366	**90.9%**		
770	70-470-4135			Health Insurance	12,800	10,401	2,399	**81.3%**		
771	70-470-4140			Dental Insurance	960	407	553	**42.4%**		
772	70-470-4145			Life Insurance	150	-	150	**0.0%**		
773	70-470-4150			Disability Insurance	185	74	111	**40.1%**		
774	70-470-4500			Capital Improvement	194,710	191,180	3,530	**98.2%**		
775	**Department : 470 - Public Works Total:**				**275,000**	**282,483**	**(7,483)**	**102.7%**		
776										
777	**Expense Total:**				**275,000**	**282,483**	**(7,483)**	**102.7%**	**272,775**	**(9,708)**
778										
779	**Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):**				**(73,000)**	**(62,238)**			**(61,775)**	
780										

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3	City of Manchester - All Funds- Revenue and Expense Report Twelve Months Ending December 31, 2019 thru 01-23-2020				Amended 2019 Total Budget	YTD Activity Twelve Months through 1-23-2020	Budget less YTD Activity	YTD Activity to Budget	2019 Projected to Year End in Budget Book	2019 12 month Actual less Projected to Year End in Budget Book
781	**Fund: 80 - PROP S-CAPITAL IMPROVEMENTS**									
782		**Revenue**								
783			**Department : 550 - Investments**							
784	80-550-5510			Interest Income	-	362	362	**#DIV/0!**		
785	80-550-5520			Investment Income	150,000	119,917	(30,083)	**79.9%**		
786	**Department : 550 - Investments Total:**				**150,000**	**120,279**	**(29,721)**	**80.2%**		
787										
788	**Revenue Total:**				**150,000**	**120,279**	**(29,721)**	**80.2%**	**150,000**	**29,721**
789										
790		**Expense**								
791			**Department : 470 - Public Works**							
792	80-470-4110			Salaries	65,000	87,977	(22,977)	**135.3%**		
793	80-470-4115			Overtime Salaries	750	366	384	**48.8%**		
794	80-470-4120			Payroll Tax	5,000	6,336	(1,336)	**126.7%**		
795	80-470-4125			Retirement Contribution	3,230	4,878	(1,648)	**151.0%**		
796	80-470-4135			Health Insurance	12,530	-	12,530	**0.0%**		
797	80-470-4140			Dental Insurance	960	-	960	**0.0%**		
798	80-470-4145			Life Insurance	120	-	120	**0.0%**		
799	80-470-4150			Disability Insurance	90	-	90	**0.0%**		
800	80-470-4165			Professional Fees	255,000	48,166	206,834	**18.9%**		
801	80-470-6310			Concrete Streets	4,203,000	4,401,309	(198,309)	**104.7%**		
802	**Department : 470 - Public Works Total:**				**4,545,680**	**4,549,034**	**(3,354)**	**100.1%**	**4,345,500**	**(203,534)**
803										
804	**Expense Total:**				**4,545,680**	**4,549,034**	**(3,189)**	**100.1%**		
805										
806	**Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):**				**(4,395,680)**	**(4,428,755)**			**(4,195,500)**	

AUDIT & FINANCE COMMITTEE

FEBRUARY 3, 2020

3 D

FUTURE MEETINGS

February 3, 2020

Future Audit & Finance Committee meetings.

Monday April 20, 2020 Agenda to include 2020 Three Month Financial Report.

Monday June 1, 2020 Auditors (Stopp & Vanhoy) to present 2019 Audit to the Committee. (Board of Aldermen on June 1, 2020)

Monday July 20, 2020 Agenda to include 2020 Six Month Financial Report.

Monday October 19, 2020 Agenda to include 2020 Nine Month Financial Report.

As we develop the 2021 Budget Calendar we add that information to an existing or new meeting

	City of Manchester		**Revised--->10/31/2019**					
	Audit and Finance Committee		**Established November 19, 2018**					
	Member Type	**Member**	**Email**	**Telephone**	**Appointed**	**Reappointe**	**Term**	**Term Ends**
	Alderman Ben Toben	Ben Toben	btoben@manchestermo.gov	314 518-2398	1/21/2019	10/31/2019	two year	10/31/2021
	Alderman Rich Baumann	Rich Baumann	rbaumann@manchestermo.gov	636 443-3322	1/21/2019		two year	10/31/2020
Chairperson	Resident	Bill Ward	biljward@gmail.com	314 740-6200	1/21/2019		two year	10/31/2020
	Resident	Juli K. Van Hook	julivanhook@gmail.com	314 616-1993	2/19/2019		two year	10/31/2020
	Resident	Peter W. Bitzer	peter.w.bitzer@boeing.com	314 256-7511	2/19/2019	10/31/2019	two year	10/31/2021
	Staff Liaison							
	Director of Finance	Donald Yucuis	dyucuis@manchestermo.gov	636 227-1385 x103	11/19/2018			with position
	Ex-Offico Members							
	Mayor	Mike Clement	mclement1310@gmail.com	314 680-9278	11/19/2018			with position
	City Administrator	Larry Perney	lperney@manchestermo.gov	636 227-1385 x110	11/19/2018			with position