



THE CITY OF
MANCHESTER
MISSOURI

To: Mayor and Board of Aldermen, Justin Klocke, City Administrator
Audit & Finance Committee

Cc: Senior Staff

From: Shawn Sieve, Director of Finance *Shawn Sieve*

Date: October 13, 2022

Re: Fiscal Year (FY) 2022 Financial Report – Unaudited Nine Months ending September 30, 2022

I am providing a summary **unaudited** financial report (the Report) for the nine months ending September 30, 2022, by Fund Summary and Department line-item.

The Report includes the 2022 Budget, actual revenue, expense, percentage received or spent by Fund and includes Department line-item as compared to budget, and the beginning and ending fund balance as of June 30, 2022.

The percent target received or spent compared to budget at nine months is 75%.

GENERAL FUND

- Revenue exceeded expenses by \$966,171.
- Revenue totaled \$10,361,624 or 85.6% of budget.
- Expense totaled \$9,395,453 or 75.9% of budget.
- Fund balance currently totals \$7,654,941.

Revenues: (summary on page 5 and details on pages 8 through 10)

- Taxes include Sales Tax, Gross Receipts on Utilities, and Property Tax (including Road & Bridge) and totaled \$6,363,137, or 79.4% of budget. Taxes are itemized as follows:
 - Sales Tax - \$4,960,164 or 83.0% of budget and includes the 1 ¼ Cent General Sales Tax and the City's share of the Prop P Sales Tax.
 - Gross Receipt Taxes on Utilities - \$1,189,011 or 80.1% of budget.
 - Property Taxes - \$213,962 or 38.5% of budget.
 - Due to the timing of property tax billings from St. Louis County, most of the Property Tax revenue will be collected in the 4th Quarter.
- Intergovernmental revenue- \$2,660,255 or 99.0% of budget as America Rescue Plan Act (ARPA) funds were received.
 - \$1,858,577 – ARPA (includes 2 supplemental distributions totaling \$35,141).
 - \$ 639,742 or 77.9% of budget from State of MO Gasoline, Vehicle Sales, Vehicle Fee, and Cigarette Tax.
 - \$ 161,936 from reimbursements:
 - \$125,000 – Parkway-School Resource Officer Agreement
 - \$ 12,558 - Solid Waste grants
 - \$ 24,378 – Police Enforcement grants and training.
- Licenses and permits revenue-\$524,303 or 102.8% of budget.
- Municipal Court revenue-\$162,686 or 51.3% of budget.
- Aquatic Center revenue-\$341,636 or 130.5% of budget.

- Park Services revenue-\$165,575 or 100.0% of budget.
- Homecoming revenue-\$50,707 or 100.9% of budget.
- Miscellaneous revenue-\$74,091 or 139.3% of budget.

Expenses- (summary on page 4 and details on pages 9 through 18), overall expenses/transfers-out are \$9,395,453 or 75.9% of budget:

Departments above the 75% target of budget include:

- Administration is at 79.8% of budget mainly due to legal services-82% of budget and Professional Services at 89.0% of budget (election costs and additional prosecutor fees related)
- Finance is at 90% of budget due to City insurance premiums.

Debt Service Fund (20) (summary on page 6 and details on page 19) accounts for the Debt Service on the 2018 and 2020 General Obligation (GO) Bond issues that funded Prop S concrete streets. A property tax is levied to pay the principal and interest payments on the bonds as they come due. The new City Hall lease loan of \$183,964 per year is funded from a transfer-in from Capital Projects Fund 50.

- Revenue from property taxes and transfers-in totaled \$508,016 or 38.2% of budget.
- Expenses for principal and interest totaled \$1,025,263, or 91.6% of budget.
- Fund balance totaled \$989,212.

Tax Increment Financing (TIF) Fund (30) (summary on page 6 and details on page 19)

- Revenues exceeded expenses by \$779,324.
- Revenue totaled \$5,438,219 or 80.5% of budget.
 - Sales tax revenue totaled \$3,496,954 or 82.4% of budget.
 - Property Tax revenue totaled \$896,175 or 68.9% of budget.
 - Transportation Development District (TDD) revenue totaled \$678,956 or 79.9% of budget.
 - Transfer in from General Fund totaled \$360,356 or 100% of budget.
- Expenses totaled \$4,658,895 or 72.4% of budget and includes the following:
 - Bond Principal Redemption totaled \$4,045,000 or 73.5% of budget, another Principal payment of \$2,690,000 will be made by UMB-Trustee for the city leaving a balance of \$6,820,000. The city will likely pay off the TIF bonds a year earlier in 2023.
 - Bond Interest totaled \$220,269 or 39.0% of budget, and
 - Payment in lieu of taxes totaled \$390,809 or 108.6% of budget.
- Fund balance totaled \$5,009,997.

Special Accounts Fund (40) is for Federal Asset Forfeiture tracking.

- Revenue from asset seizures totaled \$15,869 and expenses totaled \$30,525.
- Fund balance totaled \$49,615

Capital Projects Fund (50) (summary on page 6 and details on page 21)

- Revenues exceeded expenses by \$2,190,577.
- Revenue totaled \$1,735,801 or 102.1% of budget.
- Expenses totaled \$ 778.756 or 29.7% of budget.
- Fund balance totaled \$2,190,577.

Revenue totaled \$1,735,801 and includes:

- Sales tax, \$1,313,923 or 82.1% of budget.
- Grants/reimbursement (not budgeted for in 2022) from the feds through the State of MO totaled \$419,779 for the Dougherty Ferry Street project spent in 2021.
- Transfers in from General Fund for the new city hall project totaled \$0.

Expenses totaled \$778,756 or 29.7% of budget and includes:

- \$ 105,030 - Management Information Systems Equipment – 84.4% of budget for replacement of laptop and desktop computers and fiber to connect the city buildings.
- \$ 145,370 – for three new (replacing old) Police vehicle and accessories.
- \$ 47,206 – for Annexation i5 Plan of Intent and Pace for City redevelopment.
- \$ 7,450 – gas pump repairs - Building & Site Improvements (Mainly City Hall balcony deferred indefinitely).
- \$ 93,292 - Building and Site Improvements-New City Hall
 - \$372,400 of the budgeted \$966,175 is expected to be spent in 2022.
 - \$101,000 - for engineering/architect
 - \$271,400 - construction

Bids were received in August and the revised estimate of \$2,270,340 (2022 - \$271,400 and 2023 - \$1,998,940) is due to increased scope and cost of services. The \$2,270,340 includes construction, contingency, furniture/fixtures, and security cameras. The balance (\$2,270,340 less 2022 expense for estimated construction of \$271,400) of \$1,998,940 will be budgeted in 2023. The entire \$2,270,340 is recommended to be funded from a ten-year loan that will be presented to the Board of Aldermen for their consideration on November 7, 2022.

- \$ 33,914 - Concrete Street Replacement-9.7% of budget.
- \$ 122,243 - Concrete Sidewalks – 26.9% of budget. Includes Manchester Road, Hanna, and Carman sidewalks engineering
- \$ 71,591 – Machinery & Equipment – 39.8% of budget.
- \$ 91,982 – transfer out to Debt Service Fund for loan to purchase of the new city hall.

Parks and Storm Water Fund (60) (summary on page 6 and details on page 22)

- Revenues exceeded expenses by \$1,228,742.
- Revenues totaled \$1,623,683 or 87.0% of budget.
- Expenses totaled \$ 394,940 or 16.7% of budget.
- Fund balance totaled \$6,197,919.

Revenue of \$1,623,683 includes:

- \$1,617,167 - sales tax or 86.9% of budget.
- \$ 6,400 of the \$975,000 in grants for Parks-Schroeder Park. The remainder of the grant revenue will be budgeted for and received in FY 2023.

Expenses of \$394,940 are 16.7% of budget and comprised of:

- Aquatics - \$48,472 or 31.6% of budget.
- Parks - \$103,757 or 31.4% of budget. The adopted budget included \$500,000 for Schroeder Park Playground and will be deferred to the FY 2023 budget.
- Seibert Bridge project was deferred from 2021 and is estimated at \$350,000. \$32,560 has been spent on design to date and the project is recommended to be split within two fiscal years, 2022 and 2023. Main bridge repairs of \$214,000 in 2022 and aesthetic repairs under the bridge of \$136,000 will be proposed in 2023 budget.
- Public Works Storm water projects - \$194,790 or 10.7% of budget.

Sanitary Sewer Repair Fund (70) (summary on page 7 and details on page 23)

- Expenses exceeded revenue by \$55,620.
- Revenues totaled \$76,914 or 23.6% of budget.
- Expenses totaled \$132,534 or 47.4% of budget.
- Fund balance currently totals \$250,903.

Prop S Capital Fund (summary on page 7 and details on page 23)

- Expenses exceeded revenues by \$1,001,599.
- Revenues totaled \$6,657, all from interest income.
- Expenses totaled \$1,008,256 or 35.7% of budget, all for the 2022 concrete streets program.
- Fund balance totaled \$3,207,966.

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 10 - GENERAL FUND						
	Revenue					
		510 - Taxes				
		Sales Tax		5,973,000	4,960,164	83.0%
		Gross Receipts Tax		1,485,000	1,189,011	80.1%
		Property Tax-includes Road & Bridge		556,000	213,962	38.5%
		Total Taxes		8,014,000	6,363,137	79.4%
		520 - Inter-governmental		2,686,000	2,660,255	99.0%
		530 - Licenses & Permits		510,200	524,303	102.8%
		540 - Municipal Court		317,100	162,686	51.3%
		550 - Investments		45,000	19,234	42.7%
		560 - Aquatic Center		261,800	341,636	130.5%
		561 - Park Services		165,640	165,575	100.0%
		562 - Manchester Arts		-	-	0.0%
		565 - Homecoming		50,250	50,707	100.9%
		570 - Miscellaneous		53,200	74,091	139.3%
		Subtotal Revenue before transfers in		12,103,190	10,361,624	85.6%
		600 - Operating Transfers in		-	-	
		Total Revenue		12,103,190	10,361,624	85.6%
	Expense					
		410 - Mayor & Board		78,475	45,404	57.9%
		420 - Administration		772,740	616,542	79.8%
		425 - MIS		354,210	242,654	68.5%
		430 - Finance		873,725	786,429	90.0%
		440 - Police		4,777,287	3,424,175	71.7%
		450 - Aquatic Center		346,090	415,525	120.1%
		460 - Park		1,195,107	943,024	78.9%
		465 - Homecoming		51,885	38,275	73.8%
		470 - Public Works		2,721,041	2,000,339	73.5%
		475 - Planning & Zoning		439,830	280,166	63.7%
		480 - Municipal Court		284,680	229,203	80.5%
		485 - Manchester Arts		22,690	13,361	58.9%
		Subtotal Expenses before transfers out		11,917,760	9,035,097	75.8%
		600 - Operating Transfers out		460,000	360,356	78.3%
		Total Expenses		12,377,760	9,395,453	75.9%
		Fund: 10 - GENERAL FUND Surplus (Deficit):		(274,570)	966,171	
		Beginning Fund Balance January 1		6,688,768	6,688,768	
		Ending Fund Balance September 30		6,414,198	7,654,941	
		Fund Balance as a % of Expenses-->				

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 20 - DEBT SERVICE FUND						
	Revenue			1,329,000	508,016	38.2%
	Expense			1,119,570	1,025,263	91.6%
			Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):	209,430	(517,247)	
			Beginning Fund Balance January 1	1,506,459	1,506,459	
			Ending Fund Balance September 30	1,715,889	989,212	
Fund: 30 - TAX INCREMENT FINANCING FUND						
	Revenue			6,755,500	5,438,219	80.5%
	Expense			6,431,000	4,658,895	72.4%
			Fund: 30 - TAX INCREMENT FINANCING FUND Surplus (Deficit):	324,500	779,324	
			Beginning Fund Balance January 1	4,230,673	4,230,673	
			Ending Fund Balance September 30	4,555,173	5,009,997	
Fund: 40 - SPECIAL ACCOUNTS						
	Revenue			-	15,869	
	Expense			-	30,525	0.0%
			Fund: 40 - SPECIAL ACCOUNTS Surplus (Deficit):	-	(14,657)	
			Beginning Fund Balance January 1	64,273	64,273	
			Ending Fund Balance September 30	64,273	49,615	
Fund: 50 - CAPITAL IMPROVEMENT FUND						
	Revenue			1,700,000	1,735,801	102.1%
	Expense			2,626,340	778,756	29.7%
			Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):	(926,340)	957,045	
			Beginning Fund Balance January 1	1,233,532	1,233,532	
			Ending Fund Balance September 30	307,192	2,190,577	
Fund: 60 - PARKS & STORM WATER PROJECTS FUND						
	Revenue			1,866,400	1,623,683	87.0%
	Expense			2,358,980	394,940	16.7%
			Fund: 60 - PARKS & STORM WATER FUND Surplus (Deficit):	(492,580)	1,228,742	
			Beginning Fund Balance January 1	4,969,177	4,969,177	
			Ending Fund Balance September 30	4,476,597	6,197,919	

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 70 - SANITARY SEWER REPAIR FUND						
	Revenue			326,000	76,914	23.6%
	Expense			279,502	132,534	47.4%
	Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):			46,498	(55,620)	
			Beginning Fund Balance January 1	306,523	306,523	
			Ending Fund Balance September 30	353,021	250,903	
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS						
	Revenue			9,189	6,657	72.4%
	Expense			2,822,500	1,008,256	35.7%
	Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):			(2,813,311)	(1,001,599)	
			Beginning Fund Balance January 1	4,209,565	4,209,565	
			Ending Fund Balance September 30	1,396,254	3,207,966	

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 10 - GENERAL FUND						
	Revenue					
		Department : 510 - Taxes				
10-510-5105			1Cent Sales Tax	4,101,000	3,401,857	83.0%
10-510-5115			1/4 Cent Sales Tax	875,000	722,118	82.5%
10-510-5117			Prop P Sales Tax	997,000	836,189	83.9%
10-510-5120			Ameren UE- Gross Receipts	678,000	550,701	81.2%
10-510-5125			Spire Gas - Gross Receipts	273,000	252,592	92.5%
10-510-5130			Telephones - Gross Receipts	150,000	87,249	58.2%
10-510-5135			Missouri-american Water - Gross Receipts	184,000	143,394	77.9%
10-510-5137			Charter Cable - Gross Receipts	200,000	155,075	77.5%
10-510-5140			Property Taxes	140,000	43,375	31.0%
10-510-5145			Personal Property Taxes	22,000	13,348	60.7%
10-510-5150			Railroad/Utility Tax	26,000	27,591	106.1%
10-520-5250			Road & Bridge Tax-previously in Inter-govt	368,000	129,647	35.2%
Department : 510 - Taxes Total:				8,014,000	6,363,137	79.4%
		Department : 520 - Inter-governmental				
10-520-5210			Gasoline Tax	532,000	413,485	77.7%
10-520-5220			Vehicle Sales Tax	172,000	137,838	80.1%
10-520-5230			Vehicle Fee Increases	81,000	66,050	81.5%
10-520-5240			Cigarette Tax	36,000	22,368	62.1%
10-520-5260			Grants/Reimbursements	1,865,000	2,018,683	108.2%
10-520-5271			POST Training Fund		1,830	0.0%
Department : 520 - Inter-governmental Total:				2,686,000	2,660,255	99.0%
		Department : 530 - Licenses & Permits				
10-530-5310			Merchants License	353,000	388,850	110.2%
10-530-5320			Service Occupation License	28,200	31,482	111.6%
10-530-5330			Liquor License	6,300	12,192	193.5%
10-530-5340			Vending License	275	275	100.0%
10-530-5350			Excavating Permit	2,500	11,225	449.0%
10-530-5360			Planning and Zoning Fees	18,800	27,994	148.9%
10-530-5720			P&Z-Multi Family-Occ, Fines, Inspections	50,000	16,404	32.8%
10-530-5730			P&Z-Commercial Occupancy	1,125	850	75.6%
10-530-5750			P&Z-Residential Occupancy	50,000	35,030	70.1%
Department : 530 - Licenses & Permits Total:				510,200	524,303	102.8%
		Department : 540 - Municipal Court				
10-540-5410			Fines & Court Costs	310,000	156,510	50.5%
10-540-5420			Crime Victim Compensation CVC	900	492	54.7%
10-540-5450			Court Costs (Police Training)	5,200	2,769	53.3%
10-540-5460			Bond Forfeitures	1,000	2,915	291.5%
Department : 540 - Municipal Court Total:				317,100	162,686	51.3%
		Department : 550 - Investments				
10-550-5510			Interest Income	45,000	19,234	42.7%
Department : 550 - Investments Total:				45,000	19,234	42.7%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 560 - Aquatic Center			
10-560-5625			Swim Lessons - Resident	22,000	28,084	127.7%
10-560-5630			Swim Team	15,000	10,628	70.9%
10-560-5635			Aquatic Programs - Res.	6,000	6,952	115.9%
10-560-5642			Daily Pool Admissions	95,000	115,989	122.1%
10-560-5644			Evening - Res.	10,000	11,861	118.6%
10-560-5646			ID Card - Res.	4,000	5,442	136.0%
10-560-5650			Season Passes - Res.	60,000	90,721	151.2%
10-560-5660			Pool Rentals	2,200	3,357	152.6%
10-560-5665			Concession Stand	35,000	52,172	149.1%
10-560-5670			Channel Walk - Res.	5,000	6,006	120.1%
10-560-5672			Tot Time Swim - Res.	5,000	6,479	129.6%
10-560-5674			Pool Birthday Parties - Res.	2,600	3,947	151.8%
Department : 560 - Aquatic Center Total:				261,800	341,636	130.5%
			Department : 561 - Park Services			
10-561-5601			Canp	35,000	48,110	137.5%
10-561-5602			Canp - Arts	6,000	2,741	45.7%
10-561-5603			Extended Care Resident	6,000	420	7.0%
10-561-5607			Sports - Resident	17,000	12,845	75.6%
10-561-5610			Pavilion Rental Fees - Resident	6,500	7,666	117.9%
10-561-5611			Pavilion Rentals - Non-Resident	3,500	4,000	114.3%
10-561-5612			Pavilion Rentals - Res. Non-Profit	150	345	230.0%
10-561-5613			Pavilion Rentals - Non-Res. Non Profit	1,000	950	95.0%
10-561-5614			Pavilion Rentals - Business	600	190	31.7%
10-561-5615			Field Rental - Resident	500	710	142.0%
10-561-5616			Field Rental - Non-Resident	50	1,500	3000.0%
10-561-5618			Field - Non-Res. Non-Profit	40	-	0.0%
10-561-5620			Miscellaneous Park	500	1,353	270.6%
10-561-5625			Sponsorships	5,000	3,510	70.2%
10-561-5630			Events - Resident	17,000	11,917	70.1%
10-561-5632			Classes - Resident	13,000	6,793	52.3%
10-561-5633			Classes Arts	6,000	7,917	132.0%
10-561-5638			Park Merchandise	500	50	10.0%
10-561-5640			Beer Fest	17,000	12,315	72.4%
10-561-5642			Special Event Alcohol	1,200	565	47.1%
10-561-5660			BBQ GRill - Resident	100	595	595.0%
10-561-5665			Room Rental - Res.	15,000	17,120	114.1%
10-561-5666			Room Rental - Non-Res.	3,000	5,550	185.0%
10-561-5667			Room Rental - Res - NP	1,000	1,278	127.8%
10-561-5668			Room Rental - Non-ResNP	7,000	11,475	163.9%
10-561-5669			Room Rental - Business	3,000	5,660	188.7%
Department : 561 - Park Services Total:				165,640	165,575	100.0%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 565 - Homecoming			
10-565-5601			Homecoming Booths	8,000	8,243	103.0%
10-565-5603			Homecoming Donation	950	1,250	131.6%
10-565-5605			Homecoming Sponsorships	2,500	450	18.0%
10-565-5607			Homecoming Soda Sales	1,800	2,181	121.2%
10-565-5609			Homecoming Committee Booth/Raffle	1,500	1,875	125.0%
10-565-5611			Homecoming Ice Sales	100	9	9.0%
10-565-5613			Homecoming Cute Kid/Pet Contest	400	99	24.8%
10-565-5615			Homecoming Doggie Paddle	2,000	1,830	91.5%
10-565-5617			Homecoming Luers Rides	14,000	14,277	102.0%
10-565-5621			Homecoming Legion Beer Booth	19,000	20,494	107.9%
			Department : 565 - Homecoming Total:	50,250	50,707	100.9%
			Department : 570 - Miscellaneous			
10-570-5365			Insurance Proceeds	-	5,249	0.0%
10-570-5710			Police Accident Reports	3,200	2,862	89.4%
10-570-5720			Filing Fees, Inspec., Spec.Use Permits	-		0.0%
10-570-5730			Sale of Vehicles and Equipment	-	34,228	0.0%
10-570-5750			Miscellaneous	50,000	31,752	63.5%
			Department : 570 - Miscellaneous Total:	53,200	74,091	139.3%
				12,103,190	10,361,624	85.6%
			Department : 600 - Operating Transfers in/out			
10-600-6002			Transfer in	-	-	0.0%
			Department : 600 - Operating Transfers in/out Total:	-	-	0.0%
			Revenue Total:	12,103,190	10,361,624	85.6%
			Expense			
			Department : 410 - Mayor & Board			
10-410-4110			Salaries	43,200	31,275	72.4%
10-410-4120			Payroll Tax	3,300	2,392	72.5%
10-410-4170			Public Relations	27,500	7,828	28.5%
10-410-4175			Travel/Meetings	2,500	1,350	54.0%
10-410-4176			Mileage	100	-	0.0%
10-410-4180			Business Lunch/Dinner	1,000	1,842	184.2%
10-410-4215			Office Supplies	300	-	0.0%
10-410-4260			Dues & Subscriptions	350	350	100.0%
10-410-4325			Miscellaneous	225	366	162.8%
			Department : 410 - Mayor & Board Total:	78,475	45,404	57.9%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 420 - Administration			
10-420-4110			Salaries	357,900	279,506	78.1%
10-420-4115			Overtime Salaries	1,000	2,926	292.6%
10-420-4120			Payroll Tax	27,460	21,367	77.8%
10-420-4125			Retirement Contribution	24,800	24,602	99.2%
10-420-4130			Training	4,000	2,352	58.8%
10-420-4135			Health Insurance	42,200	30,427	72.1%
10-420-4137			Employer-HSA/HRA	6,600	4,504	68.2%
10-420-4140			Dental Insurance	3,900	2,700	69.2%
10-420-4145			Life Insurance	590	489	83.0%
10-420-4150			Disability Insurance	1,310	667	50.9%
10-420-4155			Tuition Reimbursement	6,145	3,077	50.1%
10-420-4157			Recruitment/Employment	7,000	3,271	46.7%
10-420-4161			Legal Services	140,000	114,730	82.0%
10-420-4165			Professional Fees	41,200	36,686	89.0%
10-420-4170			Public Relations	5,000	998	20.0%
10-420-4175			Travel/Meetings	6,700	2,471	36.9%
10-420-4180			Business Lunch/Dinner	1,100	734	66.7%
10-420-4185			Newspaper Notices	1,600	675	42.2%
10-420-4190			Newsletters	10,500	12,793	121.8%
10-420-4215			Office Supplies	5,000	3,514	70.3%
10-420-4235			Electric	15,000	7,252	48.3%
10-420-4240			Gas	5,000	4,303	86.1%
10-420-4245			Telephone	18,500	23,170	125.2%
10-420-4250			Water	1,000	3,182	318.2%
10-420-4255			Sewer	1,620	711	43.9%
10-420-4260			Dues & Subscriptions	9,590	9,914	103.4%
10-420-4265			Postage	13,800	9,403	68.1%
10-420-4325			Miscellaneous	8,225	5,540	67.4%
10-420-4345			REJIS Expenses	6,000	4,575	76.3%
Department : 420 - Administration Total:				772,740	616,542	79.8%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 425 - MIS			
10-425-4110			Salaries	76,300	55,723	73.0%
10-425-4120			Payroll Tax	5,840	3,870	66.3%
10-425-4125			Retirement Contribution	3,820	4,183	109.5%
10-425-4135			Health Insurance	16,890	14,430	85.4%
10-425-4137			Employer-HSA/HRA	2,400	2,400	100.0%
10-425-4140			Dental Insurance	940	814	86.6%
10-425-4145			Life Insurance	100	104	104.0%
10-425-4150			Disability Insurance	300	200	66.5%
10-425-4245			Telephone	560	460	82.1%
10-425-4280			Equipment Rental	33,000	17,718	53.7%
10-425-4290			Equipment - Maintenance & Repair	37,650	10,163	27.0%
10-425-4320			Tools & Equipment	2,250	887	39.4%
10-425-4345			REJIS Expenses	30,750	11,702	38.1%
10-425-4350			Software License & Fees	143,410	120,002	83.7%
Department : 425 - MIS Total:				354,210	242,654	68.5%
			Department : 430 - Finance			
10-430-4110			Salaries	169,900	124,539	73.3%
10-430-4112			Part-time Salaries	41,950	30,630	73.0%
10-430-4120			Payroll Tax	16,210	10,970	67.7%
10-430-4125			Retirement Contribution	11,900	9,576	80.5%
10-430-4130			Training	2,000	-	0.0%
10-430-4135			Health Insurance	30,610	22,274	72.8%
10-430-4137			Employer-HSA/HRA	2,400	2,400	100.0%
10-430-4140			Dental Insurance	1,900	1,925	101.3%
10-430-4145			Life Insurance	230	145	63.0%
10-430-4150			Disability Insurance	500	304	60.8%
10-430-4165			Professional Fees	27,900	25,145	90.1%
10-430-4167			Banking fees	16,000	8,221	51.4%
10-430-4175			Travel/Meetings	500	-	0.0%
10-430-4215			Office Supplies	2,600	2,187	84.1%
10-430-4260			Dues & Subscriptions	2,825	322	11.4%
10-430-4270			City Insurance	546,300	547,791	100.3%
Department : 430 - Finance Total:				873,725	786,429	90.0%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 440 - Police			
10-440-4110			Salaries	3,027,600	2,112,577	69.8%
10-440-4112			Part-time Salaries	73,460	40,161	54.7%
10-440-4115			Overtime Salaries	141,500	99,234	70.1%
10-440-4120			Payroll Tax	280,530	164,329	58.6%
10-440-4125			Retirement Contribution	215,200	184,135	85.6%
10-440-4130			Training	53,200	36,484	68.6%
10-440-4135			Health Insurance	421,960	379,493	89.9%
10-440-4137			Employer-HSA/HRA	57,600	61,096	106.1%
10-440-4140			Dental Insurance	29,000	23,456	80.9%
10-440-4145			Life Insurance	4,580	3,738	81.6%
10-440-4150			Disability Insurance	10,820	6,776	62.6%
10-440-4155			Tuition Reimbursement	26,743	2,873	10.7%
10-440-4160			Uniforms & Equipment	32,000	17,572	54.9%
10-440-4170			Public Relations	7,725	1,072	13.9%
10-440-4175			Travel/Meetings	6,000	3,863	64.4%
10-440-4180			Business Lunch/Dinner	1,000	799	79.9%
10-440-4215			Office Supplies	7,000	3,399	48.6%
10-440-4220			Field Supplies	34,820	34,171	98.1%
10-440-4235			Electric	60,000	44,746	74.6%
10-440-4245			Telephone	4,500	2,275	50.6%
10-440-4250			Water	7,400	5,337	72.1%
10-440-4255			Sewer	4,000	2,045	51.1%
10-440-4260			Dues & Subscriptions	29,865	11,331	37.9%
10-440-4265			Postage	2,000	309	15.5%
10-440-4285			Vehicle - Maintenance & Repair	6,850	5,504	80.3%
10-440-4290			Equipment - Maintenance & Repair	17,600	1,844	10.5%
10-440-4315			Gas & Oil	60,000	59,771	99.6%
10-440-4325			Miscellaneous	1,000	1,255	125.5%
10-440-4330			Dispatching Contract	146,384	109,788	75.0%
10-440-4335			Prisoner Expense	2,800	1,473	52.6%
10-440-4345			REJIS Expenses	4,150	3,270	78.8%
Department : 440 - Police Total:				4,777,287	3,424,175	71.7%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 450 - Aquatic Center			
10-450-4112			Part-time Salaries	75,000	111,579	148.8%
10-450-4120			Payroll Tax	5,740	8,535	148.7%
10-450-4130			Training	300	-	0.0%
10-450-4160			Uniforms & Equipment	600	728	121.3%
10-450-4165			Professional Fees	141,650	166,314	117.4%
10-450-4167			Banking Fees	-	-	0.0%
10-450-4215			Office Supplies	1,400	937	66.9%
10-450-4220			Field Supplies	3,200	2,902	90.7%
10-450-4230			Concession Supplies	30,000	46,249	154.2%
10-450-4231			Swim Tean	2,600	2,221	85.4%
10-450-4235			Electric	45,000	40,505	90.0%
10-450-4250			Water	18,000	18,891	105.0%
10-450-4255			Sewer	15,000	13,644	91.0%
10-450-4290			Equipment - Maintenance & Repair	2,000	369	18.5%
10-450-4295			Building - Maintenance & Repair	5,000	1,832	36.6%
10-450-4320			Tools & Equipment	600	819	136.5%
Department : 450 - Aquatic Center Total:				346,090	415,525	120.1%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 460 - Park			
10-460-4110			Salaries	656,600	475,580	72.4%
10-460-4112			Part-time Salaries	68,600	92,351	134.6%
10-460-4115			Overtime Salaries	17,200	12,154	70.7%
10-460-4120			Payroll Tax	56,800	41,840	73.7%
10-460-4125			Retirement Contribution	40,300	33,594	83.4%
10-460-4130			Training	1,000	120	12.0%
10-460-4135			Health Insurance	123,500	92,412	74.8%
10-460-4137			Employer-HSA/HRA	15,600	16,000	102.6%
10-460-4140			Dental Insurance	7,830	5,791	74.0%
10-460-4145			Life Insurance	1,080	794	73.5%
10-460-4150			Disability Insurance	2,540	1,467	57.7%
10-460-4155			Tuition Reimbursement	1,000	-	0.0%
10-460-4160			Uniforms & Equipment	3,750	2,292	61.1%
10-460-4165			Professional Fees	30,000	30,303	101.0%
10-460-4167			Banking Fees	12,500	12,290	101.7%
10-460-4170			Public Relations	4,425	3,635	82.1%
10-460-4175			Travel/Meetings	1,500	1,001	66.7%
10-460-4180			Business Lunch/Dinner	100	105	105.2%
10-460-4210			Progran Supplies	51,982	45,056	86.7%
10-460-4215			Office Supplies	7,000	4,571	65.3%
10-460-4225			Recreation Supplies	1,000	214	21.4%
10-460-4235			Electric	14,000	12,997	92.8%
10-460-4240			Gas	2,200	1,686	76.7%
10-460-4245			Telephone	3,400	2,874	84.5%
10-460-4250			Water	2,300	1,550	67.4%
10-460-4255			Sewer	2,300	1,290	56.1%
10-460-4260			Dues & Subscriptions	2,100	1,253	59.7%
10-460-4280			Equipment Rental	1,500	732	0.0%
10-460-4290			Equipment - Maintenance & Repair	5,500	3,786	68.8%
10-460-4295			Building - Maintenance & Repair	17,800	9,506	53.4%
10-460-4312			Parks-Maintenance & Repair	30,200	28,196	93.4%
10-460-4315			Gas & Oil	4,000	3,341	83.5%
10-460-4320			Tools & Equipment	4,500	4,069	90.4%
10-460-4325			Miscellaneous	1,000	173	17.3%
Department : 460 - Park Total:				1,195,107	943,024	78.9%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 462 - Arts			
10-462-4130			Training	200	-	0.0%
10-462-4160			Uniforms and Equipment	90	-	0.0%
10-462-4165			Professional Services	13,400	8,250	61.6%
10-462-4170			Public Relations	5,200	2,641	50.8%
10-462-4175			Travel/Meetings	150	150	100.0%
10-462-4180			Business Lunch/Dinner	100	-	0.0%
10-462-4210			Progran Supplies	2,950	2,220	75.2%
10-462-4220			Field Supplies	200	-	0.0%
10-462-4260			Dues & Subscriptions	200	100	50.0%
10-462-4325			Miscellaneous	200	-	0.0%
Department : 462 - Arts Total:				22,690	13,361	58.9%
			Department : 465 - Homecoming			
10-465-4115			Overtime Salaries	11,900	12,592	105.8%
10-465-4120			Payroll Tax	910	854	93.9%
10-465-4160			Uniforms & Equipment	300	595	198.2%
10-465-4165			Professional Fees	11,800	9,678	82.0%
10-465-4170			Public Relations	4,275	894	20.9%
10-465-4180			Business Lunch/Dinner	550	-	0.0%
10-465-4185			Newspaper Notices	950	-	0.0%
10-465-4210			Progran Supplies	13,450	8,070	60.0%
10-465-4215			Office Supplies	50	10	21.0%
10-465-4220			Field Supplies	400	348	87.1%
10-465-4280			Equipment Rental	7,300	5,234	71.7%
Department : 465 - Homecoming Total:				51,885	38,275	73.8%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 470 - Public Works			
10-470-4110			Salaries	761,900	545,306	71.6%
10-470-4115			Overtime Salaries	16,200	4,906	30.3%
10-470-4120			Payroll Tax	59,530	40,398	67.9%
10-470-4125			Retirement Contribution	46,960	40,310	85.8%
10-470-4130			Training	500	-	0.0%
10-470-4135			Health Insurance	163,880	138,332	84.4%
10-470-4137			Employer-HSA/HRA	22,800	24,275	106.5%
10-470-4140			Dental Insurance	9,720	8,001	82.3%
10-470-4145			Life Insurance	1,600	1,047	65.4%
10-470-4150			Disability Insurance	3,600	2,589	71.9%
10-470-4155			Tuition Reimbursement			0.0%
10-470-4160			Uniforms & Equipment	8,000	6,998	87.5%
10-470-4165			Professional Fees	42,000	15,540	37.0%
10-470-4175			Travel/Meetings	1,000	686	68.6%
10-470-4180			Business Lunch/Dinner	180	50	27.8%
10-470-4215			Office Supplies	700	450	64.4%
10-470-4220			Field Supplies	2,500	617	24.7%
10-470-4235			Electric	6,120	3,547	58.0%
10-470-4236			Street Lighting	235,500	166,313	70.6%
10-470-4240			Gas	3,725	3,410	91.6%
10-470-4245			Telephone	5,200	3,336	64.2%
10-470-4250			Water	17,000	5,165	30.4%
10-470-4255			Sewer	2,000	1,012	50.6%
10-470-4260			Dues & Subscriptions	600	519	86.5%
10-470-4280			Equipment Rental	1,500	2,176	145.0%
10-470-4285			Vehicle - Maintenance & Repair	40,000	45,456	113.6%
10-470-4290			Equipment - Maintenance & Repair	24,000	18,792	78.3%
10-470-4295			Building - Maintenance & Repair	63,000	47,375	75.2%
10-470-4310			Streets - Maintenance & Repair	123,000	55,733	45.3%
10-470-4315			Gas & Oil	17,400	23,289	133.8%
10-470-4320			Tools & Equipment	1,700	1,283	75.4%
10-470-4325			Miscellaneous	4,000	4,578	114.4%
10-470-4360			Waste Management Progran	1,035,226	788,850	76.2%
Department : 470 - Public Works Total:				2,721,041	2,000,339	73.5%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
			Department : 475 - Planning & Zoning			
10-475-4110			Salaries	295,100	195,554	66.3%
10-475-4115			Overtime Salaries	3,300	371	11.2%
10-475-4120			Payroll Tax	22,700	14,523	64.0%
10-475-4125			Retirement Contribution	23,750	8,674	36.5%
10-475-4130			Training	1,600	450	28.1%
10-475-4135			Health Insurance	61,000	42,398	69.5%
10-475-4137			Employer-HSA/HRA	8,400	6,300	75.0%
10-475-4140			Dental Insurance	3,660	1,902	52.0%
10-475-4145			Life Insurance	500	373	74.6%
10-475-4150			Disability Insurance	1,130	794	70.3%
10-475-4155			Tuition Reimbursement	2,200	3,132	142.4%
10-475-4160			Uniforms & Equipment	800	375	46.8%
10-475-4165			Professional Fees	3,600	600	16.7%
10-475-4170			Public Relations	1,500	38	2.5%
10-475-4175			Travel/Meetings	5,000	352	7.0%
10-475-4180			Business Lunch/Dinner	-	568	0.0%
10-475-4215			Office Supplies	1,200	1,049	87.4%
10-475-4245			Telephone	2,510	1,911	76.1%
10-475-4260			Dues & Subscriptions	1,380	718	52.0%
10-475-4325			Miscellaneous	500	86	17.2%
			Department : 475 - Planning & Zoning Total:	439,830	280,166	63.7%
			Department : 480 - Municipal Court			
10-480-4110			Salaries	173,200	136,960	79.1%
10-480-4115			Overtime Salaries	4,600	339	7.4%
10-480-4120			Payroll Tax	13,250	9,687	73.1%
10-480-4125			Retirement Contribution	11,550	10,310	89.3%
10-480-4135			Health Insurance	30,680	34,340	111.9%
10-480-4137			Employer-HSA/HRA	4,800	7,200	150.0%
10-480-4140			Dental Insurance	2,300	2,416	105.1%
10-480-4145			Life Insurance	300	217	72.5%
10-480-4150			Disability Insurance	700	409	58.4%
10-480-4155			Tuition Reimbursement	850	-	0.0%
10-480-4165			Professional Fees	27,900	20,710	74.2%
10-480-4175			Travel/Meetings	4,100	1,217	29.7%
10-480-4180			Business Lunch/Dinner	325	94	28.9%
10-480-4215			Office Supplies	7,000	4,159	59.4%
10-480-4260			Dues & Subscriptions	625	335	53.6%
10-480-4265			Postage	2,500	809	32.4%
			Department : 480 - Municipal Court Total:	284,680	229,203	80.5%
			Total Expenses before transfers	11,917,760	9,035,097	75.8%
			Department : 600 - Operating Transfers in/out			
10-600-6003			Transfer out	460,000	360,356	78.3%
			Department : 600 - Operating Transfers in/out Total:	460,000	360,356	78.3%
			Expense Total:	12,377,760	9,395,453	75.9%
			Fund: 10 - GENERAL FUND Surplus (Deficit):	(274,570)	966,171	

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 20 - DEBT SERVICE FUND						
Revenue						
Department : 510 - Taxes						
20-510-5140			Property Taxes	1,020,000	341,565	33.5%
20-510-5145			Personal Property Taxes	125,000	74,469	59.6%
20-600-6002			Transfer in- Fund 50 Capital	184,000	91,982	50.0%
Revenue Total:				1,329,000	508,016	38.2%
Expense						
Department : 420 - Administration						
20-420-4165			Professional Fees	4,100	1,818	44.3%
20-420-4700			Principal Payment	550,000	550,000	100.0%
20-420-4712			Loan Payment	184,000	91,982	0.0%
20-420-4750			Interest Payment	381,470	381,463	100.0%
Department : 420 - Administration Total:				1,119,570	1,025,263	91.6%
Expense Total:				1,119,570	1,025,263	91.6%
Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):				209,430	(517,247)	
Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND						
Revenue						
Department : 510 - Taxes						
30-510-5105			1Cent Sales Tax	1,352,000	1,119,953	82.8%
30-510-5110			1/2 Cent Transportation Sales Tax	680,000	559,977	82.3%
30-510-5115			1/4 Cent Sales Tax	340,000	280,008	82.4%
30-510-5116			Metro Tax	73,000	57,312	78.5%
30-510-5117			ECC Tax	75,000	59,140	78.9%
30-510-5118			CSF Tax	340,000	284,559	83.7%
30-510-5140			Property Taxes	1,300,000	896,175	68.9%
30-510-5160			Pool,Park,Storm Water Sales Tax	695,000	567,980	81.7%
30-510-5170			TDD EATS	850,000	678,956	79.9%
30-510-5180			Capital Improvement Tax	690,000	568,024	82.3%
Department : 510 - Taxes Total:				6,395,000	5,072,085	79.3%
Department : 550 - Investments						
30-550-5510			Interest Income	500	5,778	1155.6%
Department : 550 - Investments Total:				500	5,778	1155.6%
Department : 600 - Operating Transfers in/out						
30-600-6002			Transfer in	360,000	360,356	100.1%
Department : 600 - Operating Transfers in/out Total:				360,000	360,356	100.1%
Revenue Total:				6,755,500	5,438,219	80.5%

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
	Expense					
		Department : 430 - Finance				
30-430-4650			TIF Bond Redemption	5,500,000	4,045,000	73.5%
30-430-4651			TIF Bond Interest	565,000	220,269	39.0%
30-430-9997			Tax Increment Financing - PILOTS	360,000	390,809	108.6%
Department : 430 - Finance Total:				6,425,000	4,656,078	72.5%
		Department : 475 - Planning & Zoning				
30-475-4165			Professional Fees	6,000	2,817	47.0%
Department : 475 - Planning & Zoning Total:				6,000	2,817	47.0%
Expense Total:				6,431,000	4,658,895	72.4%
Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND Surplus (Deficit):				324,500	779,324	
Fund: 40 - SPECIAL ACCOUNTS						
	Revenue					
		Department : 520 - Inter-governmental				
40-520-5270			DOJ-Asset Forfeiture Revenue	-	15,869	
Department : 520 - Inter-governmental Total:				-	15,869	
Revenue Total:				-	15,869	
	Expense					
		Department : 441 - Police - Gov't Prograns				
40-441-4354			Treasury-Asset Forfeiture Expense		30,525	0.0%
40-441-4355			DOJ-Asset Forfeiture Expense			0.0%
Department : 441 - Police - Gov't Prograns Total:					30,525	0.0%
Expense Total:					30,525	0.0%
Fund: 40 - SPECIAL ACCOUNTS Total:				-	(14,657)	

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 50 - CAPITAL IMPROVEMENT FUND						
Revenue						
Department : 510 - Taxes						
50-510-5110			1/2 Cent Sales Tax	1,600,000	1,313,923	82.1%
Department : 510 - Taxes Total:				1,600,000	1,313,923	82.1%
Department : 520 - Inter-governmental						
50-520-5260			Grants/Reimbursements	-	419,779	0.0%
Department : 520 - Inter-governmental Total:				-	419,779	0.0%
Department : 570 - Miscellaneous Total:						
				-	2,099	0.0%
Department : 600 - Operating Transfers in/out						
50-600-6002			Transfer in	100,000	-	0.0%
Department : 600 - Operating Transfers in/out Total:				100,000	-	0.0%
Revenue Total:				1,700,000	1,735,801	102.1%
Expense						
Department : 425 - MIS						
50-425-6100			Expendable Equipment	124,430	105,030	84.4%
Department : 425 - MIS Total:				124,430	105,030	84.4%
Department : 440 - Police						
50-440-6460			Vehicles	131,200	145,370	110.8%
Department : 440 - Police Total:				131,200	145,370	110.8%
Department : 470 - Public Works						
50-470-4110			Salaries	90,000	49,171	54.6%
50-470-4120			Payroll Tax	6,885	3,575	51.9%
50-470-4125			Retirement Contribution	1,650	4,041	244.9%
50-470-4135			Benefits	-	4,083	0.0%
50-470-4165			Professional Fees	-	43,123	0.0%
50-470-6210			Building & Site Improvements	344,000	7,450	0.0%
50-470-6212			Bidg & Site-New City Hall	966,175	93,292	9.7%
50-470-6310			Concrete Street Replacement	130,500	33,914	26.0%
50-470-6320			Concrete Sidewalk Replacement	455,000	122,243	26.9%
50-470-6360			Furniture, Fixtures, & Office Equip.	-	3,890	0.0%
50-470-6410			Machinery and Equipment	180,000	71,591	39.8%
50-470-6460			Vehicles	5,000	-	0.0%
50-470-6560			Street Light Installation or Repair	7,500	-	0.0%
Department : 470 - Public Works Total:				2,186,710	436,374	20.0%
Department : 600 - Operating Transfers in/out						
50-600-6003			Transfer out	184,000	91,982	50.0%
Department : 600 - Operating Transfers in/out Total:				184,000	91,982	50.0%
Expense Total:				2,626,340	778,756	29.7%
Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):				(926,340)	957,045	

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 60 - PARKS & STORM WATER PROJECTS FUND						
Revenue						
Department : 510 - Taxes						
60-510-5160			Pool,Park,Storm Water Sales Tax	1,860,000	1,617,167	86.9%
Department : 510 - Taxes Total:				1,860,000	1,617,167	86.9%
Department : 550 - Investments						
60-550-5520			Investment Income		115	0.0%
Department : 550 - Investments Total:					115	0.0%
Department : 560 570 - Aquatics & Public Works						
60-560-5260			Grants/Reimbursements	6,400	6,400	100.0%
Department : 570 Public Works Total:				6,400	6,400	100.0%
Revenue Total:				1,866,400	1,623,683	87.0%
Expense						
Department : 450 - Aquatic Center						
60-450-6210			Building & Site Improvements	106,000	22,998	21.7%
60-450-6360			Furniture, Fixtures, & Office Equip.	1,500	137	9.1%
60-450-6410			Machinery and Equipment	45,950	25,338	55.1%
Department : 450 - Aquatic Center Total:				153,450	48,472	31.6%
Department : 460 - Park						
60-460-6210			Building & Site Improvements	192,640	92,554	48.0%
60-460-6360			Furniture, Fixtures, & Office Equip.	-	3,796	0.0%
60-460-6410			Machinery and Equipment	42,600	7,407	17.4%
60-460-6460			Vehicles	95,000	-	0.0%
Department : 460 - Park Total:				330,240	103,757	31.4%
Department : 470 - Public Works						
60-470-4110			Salaries	50,290	61,126	121.5%
60-470-6510			Storm Water Projects	1,825,000	194,790	10.7%
Department : 470 - Public Works Total:				1,875,290	242,712	12.9%
Expense Total:				2,358,980	394,940	16.7%
Fund: 60 - PARKS & STORM WATER PROJECTS FUND Surplus (Deficit):				(494,380)	1,228,742	

City of Manchester - Fiscal Year 2022

Unaudited Nine Month Financial Report ending September 30, 2022

Fund	Type	Dept	Descriptions	2022 Amended Budget	YTD Actual thru 09-30-2022	% Rec'd or Spent to Budget 75.0%
Fund: 70 - SANITARY SEWER REPAIR FUND						
	Revenue					
		Department : 510 - Fees				
70-510-5165			Sewer Lateral Fee	296,000	62,664	21.2%
Department : 510 - Taxes Total:				296,000	62,664	21.2%
		Department : 570 - Miscellaneous				
70-570-5755			Sewer Lateral Fee/Resident	30,000	14,250	47.5%
Department : 510 - Fees Total:				30,000	14,250	47.5%
Revenue Total:				326,000	76,914	23.6%
	Expense					
		Department : 470 - Public Works				
70-470-4110			Salaries	79,560	51,703	65.0%
70-470-4115			Overtime Salaries	500	-	0.0%
70-470-4120			Payroll Tax	6,130	3,918	63.9%
70-470-4125			Retirement Contribution	4,330	4,065	93.9%
70-470-4135			Health Insurance	7,200	6,737	93.6%
70-470-4137			Employer-HSA/HRA	900	1,200	0.0%
70-470-4140			Dental Insurance	720	294	40.9%
70-470-4145			Life Insurance	150	83	55.0%
70-470-4150			Disability Insurance	12	-	0.0%
70-470-4500			Capital Improvement	180,000	64,533	35.9%
Department : 470 - Public Works Total:				279,502	132,534	47.4%
Expense Total:				279,502	132,534	47.4%
Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):				46,498	(55,620)	
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS						
	Revenue					
		Department : 550 - Investments				
80-550-5510			Interest Income	9,189	6,657	72.4%
Revenue Total:				9,189	6,657	72.4%
	Expense					
		Department : 470 - Public Works				
80-470-4110			Salaries/ Benefits	80,000	42,791	53.5%
80-470-6310			Concrete Streets	2,742,500	965,464	35.2%
Department : 470 - Public Works Total:				2,822,500	1,008,256	35.7%
Expense Total:				2,822,500	1,008,256	35.7%
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):				(2,813,311)	(1,001,599)	