

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Fund: 10 - GENERAL FUND						
	Revenue					
		510 - Taxes				
			Sales Tax	5,685,540	2,554,399	44.9%
			Gross Receipts Tax	1,542,030	567,034	36.8%
			Property Tax	176,695	83,800	47.4%
			Total Taxes	7,404,265	3,205,233	43.3%
		520 - Inter-governmental		1,283,575	523,196	40.8%
		530 - Licenses & Permits		512,075	461,844	90.2%
		540 - Municipal Court		270,350	151,833	56.2%
		550 - Investments		30,000	13,693	45.6%
		560 - Aquatic Center		194,400	56,416	29.0%
		561 - Park Services		135,690	105,800	78.0%
		562 - Manchester Arts		-	-	0.0%
		565 - Homecoming		37,250	3,425	9.2%
		570 - Miscellaneous		53,200	59,948	112.7%
		Subtotal Revenue before transfers in		9,920,805	4,581,388	46.2%
		600 - Operating Transfers in		-	-	
		Total Revenue		9,920,805	4,581,388	46.2%
	Expense					
		410 - Mayor & Board		68,480	20,087	29.3%
		420 - Administration		658,260	342,780	52.1%
		425 - MIS		348,725	164,843	47.3%
		430 - Finance		761,995	300,360	39.4%
		440 - Police		4,025,968	1,598,249	39.7%
		450 - Aquatic Center		313,850	15,166	4.8%
		460 - Park		927,330	350,937	37.8%
		465 - Homecoming		37,240	3,017	8.1%
		470 - Public Works		2,572,700	1,062,767	41.3%
		475 - Planning & Zoning		345,995	147,800	42.7%
		480 - Legal		274,350	107,486	39.2%
		485 - Manchester Arts		21,315	1,961	9.2%
		Subtotal Expenses before transfers out		10,356,208	4,115,453	39.7%
		600 - Operating Transfers out		960,000	114,360	11.9%
		Total Expenses		11,316,208	4,229,813	37.4%
		Fund: 10 - GENERAL FUND Surplus (Deficit):		(1,395,403)	351,575	
		Beginning Fund Balance January 1		4,908,856	4,908,856	
		Ending Fund Balance December 31		3,513,453	5,260,432	

City of Manchester
 Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Fund: 20 - DEBT SERVICE FUND						
	Revenue			1,363,000	385,316	28.3%
	Expense			1,275,915	875,583	68.6%
			Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):	87,085	(490,267)	
			Beginning Fund Balance January 1	1,302,284	1,302,284	
			Ending Fund Balance December 31	1,389,369	812,017	
Fund: 30 - TAX INCREMENT FINANCING FUND						
	Revenue			6,662,000	3,350,812	50.3%
	Expense			7,075,985	3,851,937	54.4%
			Fund: 30 - TAX INCREMENT FINANCING FUND Surplus (Deficit):	(413,985)	(501,125)	
			Beginning Fund Balance January 1	3,833,435	3,833,435	
			Ending Fund Balance December 31	3,419,450	3,332,310	
Fund: 40 - SPECIAL ACCOUNTS						
	Revenue			-	-	
	Expense			-	43,448	0.0%
			Fund: 40 - SPECIAL ACCOUNTS Surplus (Deficit):	-	(43,448)	
			Beginning Fund Balance January 1	107,721	107,721	
			Ending Fund Balance December 31	107,721	64,273	
Fund: 50 - CAPITAL IMPROVEMENT FUND						
	Revenue			4,232,000	2,399,415	56.7%
	Expense			4,387,330	1,888,876	43.1%
			Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):	(155,330)	510,539	
			Beginning Fund Balance January 1	799,197	799,197	
			Ending Fund Balance December 31	643,867	1,309,736	
Fund: 60 - PARKS & STORM WATER PROJECTS FUND						
	Revenue			2,480,000	1,493,263	60.2%
	Expense			2,400,185	525,642	21.9%
			Fund: 60 - PARKS & STORM WATER FUND Surplus (Deficit):	79,815	967,621	
			Beginning Fund Balance January 1	3,534,298	3,534,298	
			Ending Fund Balance December 31	3,614,113	4,501,919	

City of Manchester
 Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Fund: 70 - SANITARY SEWER REPAIR FUND						
	Revenue			340,000	92,813	27.3%
	Expense			283,495	91,909	32.4%
			Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):	56,505	904	
			Beginning Fund Balance January 1	212,411	212,411	
			Ending Fund Balance December 31	268,916	213,315	
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS						
	Revenue			10,000	17,885	178.8%
	Expense			3,400,000	97,550	2.9%
			Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):	(3,390,000)	(79,666)	
			Beginning Fund Balance January 1	7,619,811	7,619,811	
			Ending Fund Balance December 31	4,229,811	7,540,145	

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Fund: 10 - GENERAL FUND						
	Revenue					
	Department : 510 - Taxes					
10-510-5105			1Cent Sales Tax	3,921,000	1,819,899	46.4%
10-510-5115			1/4 Cent Sales Tax	816,140	358,034	43.9%
10-510-5117			Prop P Sales Tax	948,400	376,467	39.7%
10-510-5120			Ameren UE- Gross Receipts	699,145	183,827	26.3%
10-510-5125			Spire Gas - Gross Receipts	267,215	147,859	55.3%
10-510-5130			Telephones - Gross Receipts	171,370	66,136	38.6%
10-510-5135			Missouri-American Water - Gross Receipts	170,890	65,746	38.5%
10-510-5137			Charter Cable - Gross Receipts	233,410	103,466	44.3%
10-510-5140			Property Taxes	126,685	41,373	32.7%
10-510-5145			Personal Property Taxes	24,010	15,061	62.7%
10-510-5150			Railroad/Utility Tax	26,000	27,366	105.3%
Department : 510 - Taxes Total:				7,404,265	3,205,233	43.3%
	Department : 520 - Inter-governmental					
10-520-5210			Gasoline Tax	441,575	187,048	42.4%
10-520-5220			Vehicle Sales Tax	165,495	81,107	49.0%
10-520-5230			Vehicle Fee Increases	80,585	39,195	48.6%
10-520-5240			Cigarette Tax	37,785	12,976	34.3%
10-520-5250			Road & Bridge Tax	368,135	124,401	33.8%
10-520-5260			Grants/Reimbursements	190,000	78,469	41.3%
Department : 520 - Inter-governmental Total:				1,283,575	523,196	40.8%
	Department : 530 - Licenses & Permits					
10-530-5310			Merchants License	331,800	347,892	104.8%
10-530-5320			Service Occupation License	42,000	25,298	60.2%
10-530-5330			Liquor License	15,800	6,318	40.0%
10-530-5340			Vending License	350	275	78.6%
10-530-5350			Excavating Permit	2,200	2,907	132.1%
10-530-5360			Planning and Zoning Fees	18,800	35,829	190.6%
10-530-5720			P&Z-Multi Family-Occ, Fines, Inspections	50,000	15,125	30.3%
10-530-5730			P&Z-Commercial Occupancy	1,125	525	46.7%
10-530-5750			P&Z-Residential Occupancy	50,000	27,675	55.4%
Department : 530 - Licenses & Permits Total:				512,075	461,844	90.2%
	Department : 540 - Municipal Court					
10-540-5410			Fines & Court Costs	263,700	148,890	56.5%
10-540-5420			Crime Victim Compensation CVC	650	457	70.3%
10-540-5450			Court Costs (Police Training)	5,000	2,486	49.7%
10-540-5460			Bond Forfeitures	1,000	-	0.0%
Department : 540 - Municipal Court Total:				270,350	151,833	56.2%
	Department : 550 - Investments					
10-550-5510			Interest Income	30,000	13,693	45.6%
Department : 550 - Investments Total:				30,000	13,693	45.6%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
			Department : 560 - Aquatic Center			
10-560-5625			Swim Lessons - Resident	16,000	11,675	73.0%
10-560-5630			Swim Team	15,000	10,370	69.1%
10-560-5635			Aquatic Programs - Res.	4,000	3,461	86.5%
10-560-5642			Daily Pool Admissions	65,000	324	0.5%
10-560-5644			Evening - Res.	6,600	-	0.0%
10-560-5646			ID Card - Res.	4,000	210	5.2%
10-560-5650			Season Passes - Res.	45,000	29,943	66.5%
10-560-5661			Pool Rentals - Non-Res.	2,200	-	0.0%
10-560-5665			Concession Stand	30,000	44	0.1%
10-560-5670			Channel Walk - Res.	1,000	245	24.5%
10-560-5672			Tot Time Swim - Res.	3,000	145	4.8%
10-560-5674			Pool Birthday Parties - Res.	2,600	-	0.0%
			Department : 560 - Aquatic Center Total:	194,400	56,416	29.0%
			Department : 561 - Park Services			
10-561-5601			Camp	36,000	30,612	85.0%
10-561-5602			Camp - Arts	4,000	6,153	153.8%
10-561-5603			Extended Care Resident	6,000	5,849	97.5%
10-561-5607			Sports - Resident	9,000	9,752	108.4%
10-561-5610			Pavilion Rental Fees - Resident	6,500	6,065	93.3%
10-561-5611			Pavilion Rentals - Non-Resident	2,500	2,250	90.0%
10-561-5612			Pavilion Rentals - Res. Non-Profit	150	250	166.7%
10-561-5613			Pavilion Rentals - Non-Res. Non Profit	1,000	615	61.5%
10-561-5614			Pavilion Rentals - Business	450	1,090	242.2%
10-561-5615			Field Rental - Resident	1,000	335	33.5%
10-561-5616			Field Rental - Non-Resident	50	100	200.0%
10-561-5618			Field - Non-Res. Non-Profit	40	-	0.0%
10-561-5620			Miscellaneous Park	2,000	458	22.9%
10-561-5625			Sponsorships	7,000	3,521	50.3%
10-561-5630			Events - Resident	7,500	7,894	105.3%
10-561-5632			Classes - Resident	9,000	7,608	84.5%
10-561-5633			Classes Arts	4,000	4,703	117.6%
10-561-5638			Park Merchandise	700	-	0.0%
10-561-5640			Beer Fest	17,000	-	0.0%
10-561-5642			Special Event Alcohol	1,200	25	2.1%
10-561-5660			BBQ GRill - Resident	100	350	350.0%
10-561-5665			Room Rental - Res.	10,000	11,175	111.8%
10-561-5666			Room Rental - Non-Res.	3,000	770	25.7%
10-561-5667			Room Rental - Res - NP	1,000	1,675	167.5%
10-561-5668			Room Rental - Non-ResNP	500	3,125	625.0%
10-561-5669			Room Rental - Business	6,000	1,425	23.8%
			Department : 561 - Park Services Total:	135,690	105,800	78.0%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
			Department : 565 - Homecoming			
10-565-5601			Homecoming Booths	8,500	3,425	40.3%
10-565-5603			Homecoming Donation	950	-	0.0%
10-565-5605			Homecoming Sponsorships	2,500	-	0.0%
10-565-5607			Homecoming Soda Sales	1,800	-	0.0%
10-565-5609			Homecoming Committee Booth/Raffle	1,500	-	0.0%
10-565-5611			Homecoming Ice Sales	100	-	0.0%
10-565-5613			Homecoming Cute Kid/Pet Contest	400	-	0.0%
10-565-5615			Homecoming Doggie Paddle	1,500	-	0.0%
10-565-5617			Homecoming Luers Rides	14,000	-	0.0%
10-565-5618			Homecoming Car Show	5,000	-	0.0%
10-565-5621			Homecoming Legion Beer Booth	1,000	-	0.0%
			Department : 565 - Homecoming Total:	37,250	3,425	9.2%
			Department : 570 - Miscellaneous			
10-570-5365			Insurance Proceeds			0.0%
10-570-5710			Police Accident Reports	3,200	1,391	43.5%
10-570-5720			Filing Fees, Inspec., Spec.Use Permits			0.0%
10-570-5730			Sale of Vehicles and Equipment	-	28,976	0.0%
10-570-5750			Miscellaneous	50,000	29,581.74	59.2%
			Department : 570 - Miscellaneous Total:	53,200	59,948.14	112.7%
				9,920,805	4,581,388	46.2%
			Department : 600 - Operating Transfers in/out			
10-600-6002			Transfer in	-	-	0.0%
			Department : 600 - Operating Transfers in/out Total:	-	-	0.0%
			Revenue Total:	9,920,805	4,581,388	46.2%
			Expense			
			Department : 410 - Mayor & Board			
10-410-4110			Salaries	43,200	18,550	42.9%
10-410-4120			Payroll Tax	3,305	1,419	42.9%
10-410-4170			Public Relations	17,500	-	0.0%
10-410-4175			Travel/Meetings	2,500	-	0.0%
10-410-4176			Mileage	100	-	0.0%
10-410-4180			Business Lunch/Dinner	1,000	80	8.0%
10-410-4215			Office Supplies	300	38	12.7%
10-410-4260			Dues & Subscriptions	350	-	0.0%
10-410-4325			Miscellaneous	225	-	0.0%
			Department : 410 - Mayor & Board Total:	68,480	20,087	29.3%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
			Department : 420 - Administration			
10-420-4110			Salaries	225,760	103,394	45.8%
10-420-4112			Part-time Salaries	82,200	30,128	36.7%
10-420-4115			Overtime Salaries	900	155	17.2%
10-420-4120			Payroll Tax	22,000	10,156	46.2%
10-420-4125			Retirement Contribution	17,925	7,211	40.2%
10-420-4130			Training	4,000	1,750	43.8%
10-420-4135			Health Insurance	26,480	14,013	52.9%
10-420-4137			Employer-HSA/HRA	3,600	4,513	125.4%
10-420-4140			Dental Insurance	1,905	1,017	53.4%
10-420-4145			Life Insurance	820	197	24.0%
10-420-4150			Disability Insurance	710	409	57.5%
10-420-4155			Tuition Reimbursement	6,145	6,143	100.0%
10-420-4157			Recruitment/Employment	7,000	1,343	19.2%
10-420-4161			Legal Services	140,000	110,475	78.9%
10-420-4165			Professional Fees	37,500	23,410	62.4%
10-420-4170			Public Relations	1,000	-	0.0%
10-420-4175			Travel/Meetings	6,700	660	9.9%
10-420-4180			Business Lunch/Dinner	1,100	56	5.1%
10-420-4185			Newspaper Notices	1,500	613	40.8%
10-420-4190			Newsletters	5,500	5,037	91.6%
10-420-4215			Office Supplies	5,000	1,439	28.8%
10-420-4235			Electric	6,000	1,201	20.0%
10-420-4240			Gas	2,500	1,242	49.7%
10-420-4245			Telephone	17,500	7,013	40.1%
10-420-4250			Water	500	201	40.2%
10-420-4255			Sewer	700	248	35.5%
10-420-4260			Dues & Subscriptions	9,590	3,118	32.5%
10-420-4265			Postage	11,500	4,798	41.7%
10-420-4325			Miscellaneous	8,225	1,228	14.9%
10-420-4345			REJIS Expenses	4,000	1,614	40.4%
Department : 420 - Administration Total:				658,260	342,780	52.1%
			Department : 425 - MIS			
10-425-4110			Salaries	70,910	27,272	38.5%
10-425-4120			Payroll Tax	5,425	1,865	34.4%
10-425-4125			Retirement Contribution	3,545	1,364	38.5%
10-425-4135			Health Insurance	21,570	8,801	40.8%
10-425-4137			Employer-HSA/HRA	2,400	2,400	100.0%
10-425-4140			Dental Insurance	815	501	61.5%
10-425-4145			Life Insurance	180	52	28.7%
10-425-4150			Disability Insurance	150	111	73.9%
10-425-4245			Telephone	515	183	35.5%
10-425-4280			Equipment Rental	34,600	4,909	14.2%
10-425-4290			Equipment - Maintenance & Repair	40,100	3,784	9.4%
10-425-4320			Tools & Equipment	2,250	1,034	45.9%
10-425-4345			REJIS Expenses	30,575	5,023	16.4%
10-425-4350			Software License & Fees	135,690	107,545	79.3%
Department : 425 - MIS Total:				348,725	164,843	47.3%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Department : 430 - Finance						
10-430-4110			Salaries	182,525	61,878	33.9%
10-430-4112			Part-time Salaries	32,500	11,139	34.3%
10-430-4115			Overtime Salaries			0.0%
10-430-4120			Payroll Tax	16,450	5,141	31.3%
10-430-4125			Retirement Contribution	7,010	4,253	60.7%
10-430-4130			Training	2,000	-	0.0%
10-430-4135			Health Insurance	32,165	15,890	49.4%
10-430-4137			Employer-HSA/HRA	4,800	4,800	100.0%
10-430-4140			Dental Insurance	1,630	981	60.2%
10-430-4145			Life Insurance	385	93	24.1%
10-430-4150			Disability Insurance	470	191	40.6%
10-430-4165			Professional Fees	27,900	18,086	64.8%
10-430-4167			Banking fees	10,200	6,940	68.0%
10-430-4175			Travel/Meetings	500	-	0.0%
10-430-4215			Office Supplies	2,600	254	9.8%
10-430-4260			Dues & Subscriptions	560	465	83.0%
10-430-4270			City Insurance	440,300	170,247	38.7%
Department : 430 - Finance Total:				761,995	300,360	39.4%
Department : 440 - Police						
10-440-4110			Salaries	2,528,230	962,816	38.1%
10-440-4112			Part-time Salaries	41,200	16,384	39.8%
10-440-4115			Overtime Salaries	123,000	31,256	25.4%
10-440-4120			Payroll Tax	205,970	73,107	35.5%
10-440-4125			Retirement Contribution	161,810	65,561	40.5%
10-440-4130			Training	35,100	13,742	39.2%
10-440-4135			Health Insurance	435,710	213,286	49.0%
10-440-4137			Employer-HSA/HRA	54,300	58,905	108.5%
10-440-4140			Dental Insurance	24,455	13,914	56.9%
10-440-4145			Life Insurance	7,370	1,852	25.1%
10-440-4150			Disability Insurance	6,280	3,724	59.3%
10-440-4155			Tuition Reimbursement	19,943	2,228	11.2%
10-440-4160			Uniforms & Equipment	32,000	5,529	17.3%
10-440-4170			Public Relations	2,825	393	13.9%
10-440-4175			Travel/Meetings	6,000	475	7.9%
10-440-4180			Business Lunch/Dinner	1,000	262	26.2%
10-440-4215			Office Supplies	7,000	2,073	29.6%
10-440-4220			Field Supplies	23,890	20,568	86.1%
10-440-4235			Electric	62,000	18,664	30.1%
10-440-4245			Telephone	9,500	1,375	14.5%
10-440-4250			Water	7,400	1,697	22.9%
10-440-4255			Sewer	4,000	298	7.5%
10-440-4260			Dues & Subscriptions	20,720	9,576	46.2%
10-440-4265			Postage	1,000	500	50.0%
10-440-4285			Vehicle - Maintenance & Repair	6,250	5,026	80.4%
10-440-4290			Equipment - Maintenance & Repair	3,350	756	22.6%
10-440-4315			Gas & Oil	45,000	13,106	29.1%
10-440-4325			Miscellaneous	1,900	62	3.2%
10-440-4330			Dispatching Contract	141,815	59,089	41.7%
10-440-4335			Prisoner Expense	2,800	550	19.7%
10-440-4345			REJIS Expenses	4,150	1,474	35.5%
Department : 440 - Police Total:				4,025,968	1,598,249	39.7%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
			Department : 450 - Aquatic Center			
10-450-4112			Part-time Salaries	50,000	-	0.0%
10-450-4120			Payroll Tax	3,825	-	0.0%
10-450-4130			Training	300	-	0.0%
10-450-4160			Uniforms & Equipment	450	292	64.8%
10-450-4165			Professional Fees	141,650	165	0.1%
10-450-4167			Banking Fees	6,000	-	0.0%
10-450-4215			Office Supplies	1,400	-	0.0%
10-450-4220			Field Supplies	3,000	483	16.1%
10-450-4230			Concession Supplies	25,000	538	2.2%
10-450-4231			Swim Team	2,625	299	11.4%
10-450-4235			Electric	43,000	8,440	19.6%
10-450-4250			Water	14,000	1,973	14.1%
10-450-4255			Sewer	15,000	453	3.0%
10-450-4290			Equipment - Maintenance & Repair	2,000	369	18.4%
10-450-4295			Building - Maintenance & Repair	5,000	2,155	43.1%
10-450-4320			Tools & Equipment	600	-	0.0%
			Department : 450 - Aquatic Center Total:	313,850	15,166	4.8%
			Department : 460 - Park			
10-460-4110			Salaries	456,400	195,184	42.8%
10-460-4112			Part-time Salaries	95,510	8,416	8.8%
10-460-4115			Overtime Salaries	16,000	1,745	10.9%
10-460-4120			Payroll Tax	43,445	14,179	32.6%
10-460-4125			Retirement Contribution	32,215	13,050	40.5%
10-460-4130			Training	500	-	0.0%
10-460-4135			Health Insurance	111,400	53,696	48.2%
10-460-4137			Employer-HSA/HRA	13,200	13,200	100.0%
10-460-4140			Dental Insurance	6,420	3,617	56.3%
10-460-4145			Life Insurance	1,420	375	26.4%
10-460-4150			Disability Insurance	1,175	768	65.4%
10-460-4155			Tuition Reimbursement	3,000	-	0.0%
10-460-4160			Uniforms & Equipment	2,900	686	23.7%
10-460-4165			Professional Fees	27,650	11,048	40.0%
10-460-4167			Banking Fees	4,000	4,543	113.6%
10-460-4170			Public Relations	8,725	938	10.8%
10-460-4175			Travel/Meetings	1,500	45	3.0%
10-460-4180			Business Lunch/Dinner	100	-	0.0%
10-460-4210			Program Supplies	19,950	4,716	23.6%
10-460-4215			Office Supplies	4,500	993	22.1%
10-460-4225			Recreation Supplies	500	-	0.0%
10-460-4235			Electric	14,000	4,612	32.9%
10-460-4240			Gas	2,200	1,125	51.1%
10-460-4245			Telephone	3,200	1,344	42.0%
10-460-4250			Water	1,500	272	18.1%
10-460-4255			Sewer	1,600	420	26.3%
10-460-4260			Dues & Subscriptions	2,620	858	32.7%
10-460-4280			Equipment Rental	1,500	501	33.4%
10-460-4290			Equipment - Maintenance & Repair	5,500	1,088	19.8%
10-460-4295			Building - Maintenance & Repair	16,500	6,070	36.8%
10-460-4312			Parks-Maintenance & Repair	20,700	6,217	30.0%
10-460-4315			Gas & Oil	2,000	947	47.3%
10-460-4320			Tools & Equipment	4,500	-	0.0%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
10-460-4322			Insurance Proceeds Expense			0.0%
10-460-4325			Miscellaneous	1,000	284	28.4%
Department : 460 - Park Total:				927,330	350,937	37.8%
Department : 462 - Arts						
10-462-4130			Training	200	-	0.0%
10-462-4160			Uniforms and Equipment	90	-	0.0%
10-462-4165			Professional Services	11,125	1,100	9.9%
10-462-4170			Public Relations	5,900	150	2.5%
10-462-4175			Travel/Meetings	150	-	0.0%
10-462-4180			Business Lunch/Dinner	100	-	0.0%
10-462-4210			Program Supplies	3,100	611	19.7%
10-462-4220			Field Supplies	250	-	0.0%
10-462-4260			Dues & Subscriptions	200	100	50.0%
10-462-4325			Miscellaneous	200	-	0.0%
Department : 462 - Arts Total:				21,315	1,961	9.2%
Department : 465 - Homecoming						
10-465-4110			Salaries	1,500	-	0.0%
10-465-4115			Overtime Salaries	11,000	-	0.0%
10-465-4120			Payroll Tax	1,000	-	0.0%
10-465-4160			Uniforms & Equipment	200	-	0.0%
10-465-4165			Professional Fees	11,210	400	3.6%
10-465-4170			Public Relations	4,330	-	0.0%
10-465-4180			Business Lunch/Dinner	550	-	0.0%
10-465-4185			Newspaper Notices	950	-	0.0%
10-465-4210			Program Supplies	950	-	0.0%
10-465-4215			Office Supplies	50	-	0.0%
10-465-4220			Field Supplies	450	-	0.0%
10-465-4280			Equipment Rental	5,050	2,617	51.8%
Department : 465 - Homecoming Total:				37,240	3,017	8.1%
Department : 470 - Public Works						
10-470-4110			Salaries	728,690	280,899	38.5%
10-470-4115			Overtime Salaries	15,000	5,108	34.1%
10-470-4120			Payroll Tax	55,745	20,803	37.3%
10-470-4125			Retirement Contribution	40,095	16,597	41.4%
10-470-4130			Training	500	195	39.1%
10-470-4135			Health Insurance	178,095	79,201	44.5%
10-470-4137			Employer-HSA/HRA	21,600	22,682	105.0%
10-470-4140			Dental Insurance	8,965	4,794	53.5%
10-470-4145			Life Insurance	2,575	622	24.1%
10-470-4150			Disability Insurance	2,215	1,294	58.4%
10-470-4160			Uniforms & Equipment	7,000	5,033	71.9%
10-470-4165			Professional Fees	37,000	14,952	40.4%
10-470-4175			Travel/Meetings	1,000	-	0.0%
10-470-4180			Business Lunch/Dinner	180	-	0.0%
10-470-4215			Office Supplies	700	321	45.9%
10-470-4220			Field Supplies	2,500	482	19.3%
10-470-4235			Electric	6,120	1,582	25.8%
10-470-4236			Street Lighting	235,500	78,460	33.3%
10-470-4240			Gas	3,725	2,356	63.3%
10-470-4245			Telephone	5,200	1,780	34.2%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
10-470-4250			Water	10,230	1,336	13.1%
10-470-4255			Sewer	1,225	543	44.4%
10-470-4260			Dues & Subscriptions	350	402	114.7%
10-470-4280			Equipment Rental	1,500	999	66.6%
10-470-4285			Vehicle - Maintenance & Repair	40,000	15,791	39.5%
10-470-4290			Equipment - Maintenance & Repair	22,790	9,621	42.2%
10-470-4295			Building - Maintenance & Repair	56,200	26,374	46.9%
10-470-4310			Streets - Maintenance & Repair	90,000	48,806	54.2%
10-470-4315			Gas & Oil	13,000	5,510	42.4%
10-470-4320			Tools & Equipment	1,700	181	10.6%
10-470-4325			Miscellaneous	2,300	1,645	71.5%
10-470-4360			Waste Management Program	981,000	414,397	42.2%
Department : 470 - Public Works Total:				2,572,700	1,062,767	41.3%
Department : 475 - Planning & Zoning						
10-475-4110			Salaries	228,300	88,149	38.6%
10-475-4115			Overtime Salaries	3,000	454	15.1%
10-475-4120			Payroll Tax	17,470	6,260	35.8%
10-475-4125			Retirement Contribution	14,395	6,202	43.1%
10-475-4130			Training	1,600	-	0.0%
10-475-4135			Health Insurance	53,350	26,321	49.3%
10-475-4137			Employer-HSA/HRA	7,200	7,200	100.0%
10-475-4140			Dental Insurance	2,805	1,701	60.6%
10-475-4145			Life Insurance	655	172	26.3%
10-475-4150			Disability Insurance	610	358	58.7%
10-475-4155			Tuition Reimbursement	2,200	-	0.0%
10-475-4160			Uniforms & Equipment	700	-	0.0%
10-475-4165			Professional Fees	3,600	9,853	273.7%
10-475-4170			Public Relations	1,500	-	0.0%
10-475-4175			Travel/Meetings	3,000	-	0.0%
10-475-4215			Office Supplies	1,200	133	11.1%
10-475-4245			Telephone	2,510	849	33.8%
10-475-4260			Dues & Subscriptions	1,400	148	10.5%
10-475-4265			Postage			0.0%
10-475-4325			Miscellaneous	500	-	0.0%
Department : 475 - Planning & Zoning Total:				345,995	147,800	42.7%
Department : 480 - Municipal Court						
10-480-4110			Salaries	159,330	61,397	38.5%
10-480-4115			Overtime Salaries	4,200	1,110	26.4%
10-480-4120			Payroll Tax	12,200	4,368	35.8%
10-480-4125			Retirement Contribution	10,320	4,047	39.2%
10-480-4135			Health Insurance	41,190	15,864	38.5%
10-480-4137			Employer-HSA/HRA	6,000	4,800	80.0%
10-480-4140			Dental Insurance	1,990	1,208	60.7%
10-480-4145			Life Insurance	420	111	26.4%
10-480-4150			Disability Insurance	395	224	56.6%
10-480-4155			Tuition Reimbursement	850	-	0.0%
10-480-4165			Professional Fees	25,300	11,000	43.5%
10-480-4175			Travel/Meetings	3,800	-	0.0%
10-480-4180			Business Lunch/Dinner	325	-	0.0%
10-480-4215			Office Supplies	5,000	2,387	47.7%
10-480-4260			Dues & Subscriptions	530	435	82.1%
10-480-4265			Postage	2,500	536	21.4%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
10-480-4345			REJIS Expenses	-	-	0.0%
Department : 480 - Municipal Court Total:				274,350	107,486	39.2%
				10,356,208	4,115,453	39.7%
Department : 600 - Operating Transfers in/out						
10-600-6003			Transfer out	960,000	114,360	11.9%
Department : 600 - Operating Transfers in/out Total:				960,000	114,360	11.9%
Expense Total:				11,316,208	4,229,813	37.4%
Fund: 10 - GENERAL FUND Surplus (Deficit):				(1,395,403)	351,575	
Fund: 20 - DEBT SERVICE FUND						
Revenue						
Department : 510 - Taxes						
20-510-5140			Property Taxes	1,043,000	301,292	28.9%
20-510-5145			Personal Property Taxes	120,000	84,024	70.0%
20-600-6002			Transfer in- Fund 50 Capital	200,000	-	
Department : 510 - Taxes Total:				200,000	-	0.0%
Revenue Total:				1,363,000	385,316	28.3%
Expense						
Department : 420 - Administration						
20-420-4165			Professional Fees	4,100	-	0.0%
20-420-4712			Loan Payment	200,000	-	0.0%
20-420-4750			Interest Payment	431,815	235,583	54.6%
Department : 420 - Administration Total:				1,275,915	875,583	68.6%
Expense Total:				1,275,915	875,583	68.6%
Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):				87,085	(490,267)	
Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND						
Revenue						
Department : 510 - Taxes						
30-510-5105			1Cent Sales Tax	1,289,400	577,038	44.8%
30-510-5110			1/2 Cent Transportation Sales Tax	621,900	288,523	46.4%
30-510-5115			1/4 Cent Sales Tax	307,900	144,261	46.9%
30-510-5116			Metro Tax	74,900	28,980	38.7%
30-510-5117			ECC Tax	77,300	30,809	39.9%
30-510-5118			CSF Tax	312,600	148,832	47.6%
30-510-5140			Property Taxes	1,366,000	1,124,773	82.3%
30-510-5160			Pool,Park,Storm Water Sales Tax	698,500	292,150	41.8%
30-510-5170			TDD EATS	850,000	350,720	41.3%
30-510-5180			Capital Improvement Tax	698,500	292,222	41.8%
Department : 510 - Taxes Total:				6,297,000	3,278,309	52.1%
Department : 550 - Investments						
30-550-5510			Interest Income	5,000	390	7.8%
Department : 550 - Investments Total:				5,000	390	7.8%

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
			Department : 600 - Operating Transfers in/out			
30-600-6002			Transfer in	360,000	72,114	20.0%
Department : 600 - Operating Transfers in/out Total:				360,000	72,114	20.0%
Revenue Total:				6,662,000	3,350,812	50.3%
Expense						
Department : 430 - Finance						
30-430-4650			TIF Bond Redemption	6,150,000	3,240,000	52.7%
30-430-4651			TIF Bond Interest	546,325	310,131	56.8%
30-430-9997			Tax Increment Financing - PILOTS	360,000	298,203	82.8%
Department : 430 - Finance Total:				7,056,325	3,848,334	54.5%
Department : 475 - Planning & Zoning						
30-475-4165			Professional Fees	19,660	3,603	18.3%
Department : 475 - Planning & Zoning Total:				19,660	3,603	18.3%
Expense Total:				7,075,985	3,851,937	54.4%
Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND Surplus (Deficit):				(413,985)	(501,125)	
Fund: 40 - SPECIAL ACCOUNTS						
Revenue						
Department : 520 - Inter-governmental						
40-520-5269			Treasury - Asset Forfeiture			
Department : 520 - Inter-governmental Total:						
Revenue Total:						
Expense						
Department : 441 - Police - Gov't Programs						
40-441-4354			Treasury-Asset Forfeiture Expense	-	33,237	0.0%
40-441-4355			DOJ-Asset Forfeiture Expense	-	10,210	0.0%
Department : 441 - Police - Gov't Programs Total:				-	43,448	0.0%
Expense Total:				-	43,448	0.0%
Fund: 40 - SPECIAL ACCOUNTS Total:				-	43,448	

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Fund: 50 - CAPITAL IMPROVEMENT FUND						
Revenue						
Department : 510 - Taxes						
50-510-5110			1/2 Cent Sales Tax	1,520,000	674,273	44.4%
Department : 510 - Taxes Total:				1,520,000	674,273	44.4%
Department : 520 - Inter-governmental						
50-520-5260			Grants/Reimbursements	412,000	25,896	6.3%
Department : 520 - Inter-governmental Total:				412,000	25,896	6.3%
Department : 550 - Other Revenue						
50-550-5520			Investment Income	-	-	0.0%
Department : 550 - Other Revenue Total:				-	-	0.0%
Department : 570 - Miscellaneous						
50-550-5760			Proceeds from Loan or COPS	1,700,000	1,657,000	97.5%
50-570-5365			Insurance Proceeds			
Department : 570 - Miscellaneous Total:				1,700,000	1,657,000	97.5%
Department : 600 - Operating Transfers in/out						
50-600-6002			Transfer in	600,000	42,246	7.0%
Department : 600 - Operating Transfers in/out Total:				600,000	42,246	7.0%
Revenue Total:				4,232,000	2,399,415	56.7%
Expense						
Department : 425 - MIS						
50-425-6100			Expendable Equipment	131,800	37,153	28.2%
Department : 425 - MIS Total:				131,800	37,153	28.2%
Department : 440 - Police						
50-440-6460			Vehicles	-	2,355	0.0%
Department : 440 - Police Total:				-	2,355	0.0%
Department : 470 - Public Works						
50-470-4110			Salaries	20,000	8,325	41.6%
50-470-4120			Payroll Tax	1,530	600	39.2%
50-470-4125			Retirement Contribution	1,000	504	50.4%
50-470-4135			Health Insurance	-	(85)	0.0%
50-470-4140			Dental Insurance	-	(13)	0.0%
50-470-4145			Life Insurance	-	6	0.0%
50-470-6160			Bridge Repair/Replacement	-	18,014	0.0%
50-470-6210			Building & Site Improvements	180,000	59,771	33.2%
50-470-6212			Bidg & Site-New City Hall	2,600,000	1,703,240	0.0%
50-470-6310			Concrete Street Replacement	725,500	35,814	4.9%
50-470-6320			Concrete Sidewalk Replacement	420,000	16,243	3.9%
50-470-6360			Furniture, Fixtures, & Office Equip.	-	1,342	0.0%
50-470-6410			Machinery and Equipment	95,000	2,799	2.9%
50-470-6460			Vehicles	5,000	795	15.9%
50-470-6560			Street Light Installation or Repair	7,500	2,013	26.8%
Department : 470 - Public Works Total:				4,055,530	1,849,368	45.6%
Department : 600 - Operating Transfers in/out						

City of Manchester
 Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
50-600-6003			Transfer out	200,000	-	0.0%
Department : 600 - Operating Transfers in/out Total:				200,000	-	0.0%
Expense Total:				4,387,330	1,888,876	43.1%
Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):				(155,330)	510,539	
Fund: 60 - PARKS & STORM WATER PROJECTS FUND						
			Revenue			
			Department : 510 - Taxes			
60-510-5160			Pool,Park,Storm Water Sales Tax	1,780,000	793,263	44.6%
Department : 510 - Taxes Total:				1,780,000	793,263	44.6%
			Department : 550 - Investments			
60-550-5520			Investment Income	-	-	0.0%
Department : 550 - Investments Total:				-	-	0.0%
			Department : 560 - Aquatic Center			
60-560-5260			Grants/Reimbursements	700,000	700,000	0.0%
Department : 560 - Aquatic Center Total:				700,000	700,000	0.0%
Revenue Total:				2,480,000	1,493,263	60.2%
			Expense			
			Department : 450 - Aquatic Center			
60-450-6210			Building & Site Improvements	145,005	89,458	61.7%
60-450-6360			Furniture, Fixtures, & Office Equip.	11,000	9,696	88.1%
60-450-6410			Machinery and Equipment	4,500	680	15.1%
Department : 450 - Aquatic Center Total:				160,505	99,835	62.2%
			Department : 460 - Park			
60-460-6210			Building & Site Improvements	434,380	9,499	2.2%
60-460-6360			Furniture, Fixtures, & Office Equip.	-	13,328	
60-460-6410			Machinery and Equipment	40,300	24,103	59.8%
60-460-6460			Vehicles	135,000	-	0.0%
Department : 460 - Park Total:				609,680	46,930	7.7%
			Department : 470 - Public Works			
60-470-6510			Storm Water Projects	1,630,000	378,878	23.2%
Department : 470 - Public Works Total:				1,630,000	378,878	23.2%
Expense Total:				2,400,185	525,642	21.9%
Fund: 60 - PARKS & STORM WATER PROJECTS FUND Surplus (Deficit):				(620,185)	967,621	

City of Manchester
Five Month Financial Report ending May 31, 2021

Fund	Type	Dept	Descriptions	2021 Amended Budget	YTD Actual thru May 31, 2021	% Rec'd or Spent to Budget 41.6%
Fund: 70 - SANITARY SEWER REPAIR FUND						
Revenue						
Department : 510 - Taxes						
70-510-5165			Sewer Lateral Fee	296,000	79,313	26.8%
Department : 510 - Taxes Total:				296,000	79,313	26.8%
Department : 570 - Miscellaneous						
70-570-5755			Sewer Lateral Fee/Resident	44,000	13,500	30.7%
Department : 570 - Miscellaneous Total:				44,000	13,500	30.7%
Revenue Total:				340,000	92,813	27.3%
Expense						
Department : 470 - Public Works						
70-470-4110			Salaries	78,900	30,224	38.3%
70-470-4115			Overtime Salaries	500	-	0.0%
70-470-4120			Payroll Tax	6,000	2,252	37.5%
70-470-4125			Retirement Contribution	4,000	1,548	38.7%
70-470-4135			Health Insurance	12,800	6,794	53.1%
70-470-4137			Employer-HSA/HRA	-	1,080	0.0%
70-470-4140			Dental Insurance	960	295	30.8%
70-470-4145			Life Insurance	150	42	28.0%
70-470-4150			Disability Insurance	185	-	0.0%
70-470-4500			Capital Improvement	180,000	49,672	27.6%
Department : 470 - Public Works Total:				283,495	91,909	32.4%
Expense Total:				283,495	91,909	32.4%
Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):				56,505	904	
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS						
Revenue						
Department : 550 - Investments						
80-550-5510			Interest Income	10,000	17,885	178.8%
80-550-5520			Investment Income	-	-	0.0%
Department : 550 - Investments Total:				10,000	17,885	178.8%
Revenue Total:				10,000	17,885	178.8%
Expense						
Department : 470 - Public Works						
80-470-4110			Salaries/ Benefits	-	37,795	0.0%
80-470-6310			Concrete Streets	3,400,000	59,755	1.8%
Department : 470 - Public Works Total:				3,400,000	97,550	2.9%
Expense Total:				3,400,000	97,550	2.9%
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):				(3,390,000)	(79,666)	