



THE CITY OF
MANCHESTER
MISSOURI

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

Cc: Senior Staff

From: Donald Yucuis, Director of Finance

Date: July 14, 2022

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

I am providing a summary **unaudited** financial report (the Report) for the six months ending June 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 six months is 50%.

GENERAL FUND

- Expenses exceeded revenues by \$453,049.
- Revenue totaled \$5,833,650 or 48.2% of budget.
- Expense totaled \$6,286,699 or 50.8% of budget.
- Fund balance currently totals \$6,235,720.

Revenues: (summary on page 4 and details on pages 7 through 9)

- Taxes include Sales Tax, Gross Receipts on Utilities, and Property Tax (including Road & Bridge) and totaled \$4,295,025, or 53.6% of budget. Taxes are itemized as follows:
 - Sales Tax- \$3,342,003 or 56% 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- \$741,534 or 49.9% of budget.
 - Property Taxes-\$211,488 or 38.0% of budget.
- Intergovernmental revenue- \$516,806 or 19.2% of budget. If the \$1,733,000 budget amount from America Rescue Plan Act (ARPA) is not included in the revenue budget then revenues are 54.2% of budget. The main ARPA funds will be received late in the 2nd or early 3rd quarter.
 - \$ 409,615 or 49.9% of budget from State of MO Gasoline, Vehicle Sales, Vehicle Fee, and Cigarette Tax.
 - \$ 107,191 from reimbursements:
 - \$ 72,914 - Parkway for the School Resource Officer Agreement-6 mos,
 - \$ 12,558 - Solid Waste grants,
 - \$ 17,570 - ARPA supplemental distribution, and
 - \$ 4,149 - Police Enforcement grants.
- Licenses and permits revenue-\$478,650 or 93.8% of budget.
- Municipal Court revenue-\$105,800 or 33.4% of budget.
- Aquatic Center revenue-\$220,011 or 84.0% of budget.
- Park Services revenue-\$134,288 or 81.1% of budget.

- Homecoming – only \$3,500 of revenue has been received.
- Miscellaneous revenue-\$62,273 or 117.1% of budget.

Expenses- (summary on page 4 and details on pages 9 through 18), overall expenses/transfers-out are \$6,286,699 or 50.8% of budget:

Departments above the 50% target of budget include:

- MIS is at 53.9% of budget mainly due to payment of annual software licenses.
- Finance is at 63.6% of budget due to City insurance premiums.

Debt Service Fund (20) (summary on page 5 and details on page 18) 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 \$503,623 or 37.9% of budget.
- Expenses for principal and interest totaled \$838,531, or 74.9% of budget.
- Fund balance totaled \$1,171,550.

Tax Increment Financing (TIF) Fund (30) (summary on page 5 and details on page 19)

- Expenses exceeded revenue by \$588,800.
- Revenue totaled \$4,039,024 or 59.8% of budget.
 - Sales tax revenue totaled \$2,284,275 or 53.8% of budget.
 - Property Tax revenue totaled \$895,629 or 68.9% of budget.
 - Transportation Development District (TDD) revenue totaled \$498,049 or 58.6% of budget.
 - Transfer in from General Fund totaled \$360,356 or 100% of budget.
- Expenses totaled \$4,627,824 or 72.0% of budget and included the following:
 - Bond Principal Redemption totaled \$4,045,000 or 73.5% of budget,
 - Bond Interest totaled \$220,269 or 39.0% of budget, and
 - Payment in lieu of taxes totaled \$360,356 or 100.1% of budget.
- Fund balance totaled \$3,641,872.

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

- Revenue from asset seizures totaled \$15,869 and no expenses have occurred.
- Fund balance totaled \$80,140.

Capital Projects Fund (50) (summary on page 5 and details on page 20)

- Revenues exceeded expenses by \$757,599.
- Revenue totaled \$1,270,823 or 74.8% of budget.
- Expenses totaled \$513,223 or 19.5% of budget.
- Fund balance totaled \$1,991,132.

Revenue totaled \$1,270,823 and includes:

- Sales tax, \$849,043 or 53.1% of budget.
- Grants/reimbursement from the feds through the State of MO totaled \$419,779 for the Dougherty Ferry Street project,
- Transfers in from General Fund for the new city hall project totaled \$0.

Expenses totaled \$513,223 or 19.5% of budget and includes:

- \$ 52,687 - Management Information Systems Equipment – 42.3% of budget for replacement of laptop and desktop computers and fiber to connect the city buildings.
- \$ 133,724 – for three new (replacing an old) Police vehicle and accessories.
- \$ 31,242 – for Annexation i5 Plan of Intent and Pace for City redevelopment.
- \$ 0 - Building & Site Improvements (City Hall balcony).

- \$ 61,881 - Building and Site Improvements-New City Hall.
- \$ 27,979 - Concrete Street Replacement-21% of budget.
- \$ 73,241 - Concrete Sidewalks - 16.1% of budget.
- \$ 7,710 - Machinery & Equipment - 4.3% of budget.
- \$ 91,982 - transfer out to Debt Service Fund for the new city hall loan.

Parks and Storm Water Fund (60) (summary on page 6 and details on page 21)

- Revenues exceeded expenses by \$822,360.
- Revenues totaled \$1,076,651 or 57.7% of budget.
- Expenses totaled \$ 254,291 or 10.8% of budget.
- Fund balance totaled \$5,791,537.

Revenue of \$1,076,651 includes:

- \$1,070,251 of sales tax or 57.5% of budget.
- \$6,400 of the \$975,000 in grants for Parks. The remainder of the grant revenue will be received in FY 2023.

Expenses of \$254,291 are 10.8% of budget and comprised of:

- Aquatics - \$30,114 or 19.6% of budget.
- Parks - \$61,552 or 18.6% of budget. The adopted budget included \$500,000 for Schroeder Park Playground and will be deferred to FY 2023.
- 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 expected to proceed in the next several months.
- Public Works Storm water projects - \$162,625 or 8.7% of budget.

Sanitary Sewer Repair Fund (70) (summary on page 6 and details on page 22)

- Expenses exceeded revenue by \$24,706.
- Revenues totaled \$71,941 or 22.1% of budget.
- Expenses totaled \$96,647 or 34.6% of budget.
- Fund balance currently totals \$281,816.

Prop S Capital Fund (summary on page 6 and details on page 22)

- Expenses exceeded revenues by \$114,998.
- Revenues totaled \$1,839, all from interest income.
- Expenses totaled \$116,837 or 4.1% of budget, all for concrete streets.
- Fund balance totaled \$4,094,567.

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 10 - GENERAL FUND						
	Revenue					
		510 - Taxes				
		Sales Tax		5,973,000	3,342,003	56.0%
		Gross Receipts Tax		1,485,000	741,534	49.9%
		Property Tax-includes Road & Bridge		556,000	211,488	38.0%
		Total Taxes		8,014,000	4,295,025	53.6%
		520 - Inter-governmental		2,686,000	516,806	19.2%
		530 - Licenses & Permits		510,200	478,650	93.8%
		540 - Municipal Court		317,100	105,800	33.4%
		550 - Investments		45,000	17,298	38.4%
		560 - Aquatic Center		261,800	220,011	84.0%
		561 - Park Services		165,640	134,288	81.1%
		562 - Manchester Arts		-	-	0.0%
		565 - Homecoming		50,250	3,500	7.0%
		570 - Miscellaneous		53,200	62,273	117.1%
		Subtotal Revenue before transfers in		12,103,190	5,833,650	48.2%
		600 - Operating Transfers in		-	-	
		Total Revenue		12,103,190	5,833,650	48.2%
	Expense					
		410 - Mayor & Board		78,475	29,982	38.2%
		420 - Administration		772,740	417,008	54.0%
		425 - MIS		354,210	190,822	53.9%
		430 - Finance		873,725	555,588	63.6%
		440 - Police		4,777,287	2,315,242	48.5%
		450 - Aquatic Center		346,090	104,952	30.3%
		460 - Park		1,195,107	615,992	51.5%
		465 - Homecoming		51,885	4,801	9.3%
		470 - Public Works		2,721,041	1,349,121	49.6%
		475 - Planning & Zoning		439,830	191,249	43.5%
		480 - Municipal Court		284,680	142,296	50.0%
		485 - Manchester Arts		22,690	9,291	40.9%
		Subtotal Expenses before transfers out		11,917,760	5,926,343	49.7%
		600 - Operating Transfers out		460,000	360,356	78.3%
		Total Expenses		12,377,760	6,286,699	50.8%
		Fund: 10 - GENERAL FUND Surplus (Deficit):		(274,570)	(453,049)	
		Beginning Fund Balance January 1		6,688,768	6,688,768	
		Ending Fund Balance March 31		6,414,198	6,235,720	
		Fund Balance as a % of Expenses-->				

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 20 - DEBT SERVICE FUND						
	Revenue			1,329,000	503,623	37.9%
	Expense			1,119,570	838,531	74.9%
			Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):	209,430	(334,908)	
			Beginning Fund Balance January 1	1,506,459	1,506,459	
			Ending Fund Balance March 31	1,715,889	1,171,550	
Fund: 30 - TAX INCREMENT FINANCING FUND						
	Revenue			6,755,500	4,039,024	59.8%
	Expense			6,431,000	4,627,824	72.0%
			Fund: 30 - TAX INCREMENT FINANCING FUND Surplus (Deficit):	324,500	(588,800)	
			Beginning Fund Balance January 1	4,230,673	4,230,673	
			Ending Fund Balance March 31	4,555,173	3,641,872	
Fund: 40 - SPECIAL ACCOUNTS						
	Revenue			-	15,869	
	Expense			-	-	0.0%
			Fund: 40 - SPECIAL ACCOUNTS Surplus (Deficit):	-	15,869	
			Beginning Fund Balance January 1	64,273	64,273	
			Ending Fund Balance March 31	64,273	80,140	
Fund: 50 - CAPITAL IMPROVEMENT FUND						
	Revenue			1,700,000	1,270,823	74.8%
	Expense			2,626,340	513,223	19.5%
			Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):	(926,340)	757,599	
			Beginning Fund Balance January 1	1,233,532	1,233,532	
			Ending Fund Balance March 31	307,192	1,991,132	
Fund: 60 - PARKS & STORM WATER PROJECTS FUND						
	Revenue			1,866,400	1,076,651	57.7%
	Expense			2,358,980	254,291	10.8%
			Fund: 60 - PARKS & STORM WATER FUND Surplus (Deficit):	(492,580)	822,360	
			Beginning Fund Balance January 1	4,969,177	4,969,177	
			Ending Fund Balance March 31	4,476,597	5,791,537	

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 70 - SANITARY SEWER REPAIR FUND						
	Revenue			326,000	71,941	22.1%
	Expense			279,502	96,647	34.6%
			Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):	46,498	(24,706)	
			Beginning Fund Balance January 1	306,523	306,523	
			Ending Fund Balance March 31	353,021	281,816	
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS						
	Revenue			9,189	1,839	20.0%
	Expense			2,822,500	116,837	4.1%
			Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):	(2,813,311)	(114,998)	
			Beginning Fund Balance January 1	4,209,565	4,209,565	
			Ending Fund Balance March 31	1,396,254	4,094,567	

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 10 - GENERAL FUND						
	Revenue					
		Department : 510 - Taxes				
10-510-5105			1Cent Sales Tax	4,101,000	2,342,050	57.1%
10-510-5115			1/4 Cent Sales Tax	875,000	472,335	54.0%
10-510-5117			Prop P Sales Tax	997,000	527,618	52.9%
10-510-5120			aneren UE- Gross Receipts	678,000	277,069	40.9%
10-510-5125			Spire Gas - Gross Receipts	273,000	216,674	79.4%
10-510-5130			Telephones - Gross Receipts	150,000	62,453	41.6%
10-510-5135			Missouri-american Water - Gross Receipts	184,000	82,355	44.8%
10-510-5137			Charter Cable - Gross Receipts	200,000	102,983	51.5%
10-510-5140			Property Taxes	140,000	42,857	30.6%
10-510-5145			Personal Property Taxes	22,000	12,913	58.7%
10-510-5150			Railroad/Utility Tax	26,000	27,591	106.1%
10-520-5250			Road & Bridge Tax-previously in Inter-govt	368,000	128,126	34.8%
Department : 510 - Taxes Total:				8,014,000	4,295,025	53.6%
		Department : 520 - Inter-governmental				
10-520-5210			Gasoline Tax	532,000	265,639	49.9%
10-520-5220			Vehicle Sales Tax	172,000	84,581	49.2%
10-520-5230			Vehicle Fee Increases	81,000	44,147	54.5%
10-520-5240			Cigarette Tax	36,000	15,248	42.4%
10-520-5260			Grants/Reimbursements	1,865,000	107,191	5.7%
10-520-5271			POST Training Fund			0.0%
Department : 520 - Inter-governmental Total:				2,686,000	516,806	19.2%
		Department : 530 - Licenses & Permits				
10-530-5310			Merchants License	353,000	373,697	105.9%
10-530-5320			Service Occupation License	28,200	29,813	105.7%
10-530-5330			Liquor License	6,300	11,666	185.2%
10-530-5340			Vending License	275	275	100.0%
10-530-5350			Excavating Permit	2,500	7,540	301.6%
10-530-5360			Planning and Zoning Fees	18,800	20,470	108.9%
10-530-5720			P&Z-Multi Family-Occ, Fines, Inspections	50,000	12,775	25.6%
10-530-5730			P&Z-Commercial Occupancy	1,125	500	44.4%
10-530-5750			P&Z-Residential Occupancy	50,000	21,915	43.8%
Department : 530 - Licenses & Permits Total:				510,200	478,650	93.8%
		Department : 540 - Municipal Court				
10-540-5410			Fines & Court Costs	310,000	102,301	33.0%
10-540-5420			Crime Victim Compensation CVC	900	320	35.6%
10-540-5450			Court Costs (Police Training)	5,200	1,843	35.4%
10-540-5460			Bond Forfeitures	1,000	1,335	133.5%
Department : 540 - Municipal Court Total:				317,100	105,800	33.4%
		Department : 550 - Investments				
10-550-5510			Interest Income	45,000	17,298	38.4%
Department : 550 - Investments Total:				45,000	17,298	38.4%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 560 - Aquatic Center			
10-560-5625			Swim Lessons - Resident	22,000	24,927	113.3%
10-560-5630			Swim Tean	15,000	10,628	70.9%
10-560-5635			Aquatic Prograns - Res.	6,000	4,384	73.1%
10-560-5642			Daily Pool Admissions	95,000	49,727	52.3%
10-560-5644			Evening - Res.	10,000	4,636	46.4%
10-560-5646			ID Card - Res.	4,000	4,255	106.4%
10-560-5650			Season Passes - Res.	60,000	89,581	149.3%
10-560-5661			Pool Rentals	2,200	3,722	169.2%
10-560-5665			Concession Stand	35,000	21,459	61.3%
10-560-5670			Channel Walk - Res.	5,000	2,607	52.1%
10-560-5672			Tot Time Swim - Res.	5,000	2,151	43.0%
10-560-5674			Pool Birthday Parties - Res.	2,600	1,934	74.4%
Department : 560 - Aquatic Center Total:				261,800	220,011	84.0%
			Department : 561 - Park Services			
10-561-5601			Canp	35,000	48,067	137.3%
10-561-5602			Canp - Arts	6,000	2,272	37.9%
10-561-5603			Extended Care Resident	6,000	80	1.3%
10-561-5607			Sports - Resident	17,000	7,655	45.0%
10-561-5610			Pavilion Rental Fees - Resident	6,500	6,141	94.5%
10-561-5611			Pavilion Rentals - Non-Resident	3,500	2,500	71.4%
10-561-5612			Pavilion Rentals - Res. Non-Profit	150	200	133.3%
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	680	136.0%
10-561-5616			Field Rental - Non-Resident	50	650	1300.0%
10-561-5618			Field - Non-Res. Non-Profit	40	-	0.0%
10-561-5620			Miscellaneous Park	500	2,108	421.6%
10-561-5625			Sponsorships	5,000	3,070	61.4%
10-561-5630			Events - Resident	17,000	8,123	47.8%
10-561-5632			Classes - Resident	13,000	4,282	32.9%
10-561-5633			Classes Arts	6,000	6,360	106.0%
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	100	100.0%
10-561-5665			Room Rental - Res.	15,000	10,520	70.1%
10-561-5666			Room Rental - Non-Res.	3,000	4,115	137.2%
10-561-5667			Room Rental - Res - NP	1,000	250	25.0%
10-561-5668			Room Rental - Non-ResNP	7,000	8,135	116.2%
10-561-5669			Room Rental - Business	3,000	4,910	163.7%
Department : 561 - Park Services Total:				165,640	134,288	81.1%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 565 - Homecoming			
10-565-5601			Homecoming Booths	8,000	3,500	43.8%
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	2,000	-	0.0%
10-565-5617			Homecoming Luers Rides	14,000	-	0.0%
10-565-5618			Homecoming Car Show			#DIV/0!
10-565-5621			Homecoming Legion Beer Booth	19,000	-	0.0%
Department : 565 - Homecoming Total:				50,250	3,500	7.0%
			Department : 570 - Miscellaneous			
10-570-5365			Insurance Proceeds	-	5,249	0.0%
10-570-5710			Police Accident Reports	3,200	2,135	66.7%
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	20,661	41.3%
Department : 570 - Miscellaneous Total:				53,200	62,273	117.1%
				12,103,190	5,833,650	48.2%
			Department : 600 - Operating Transfers in/out			
10-600-6002			Transfer in	-	-	0.0%
Department : 600 - Operating Transfers in/out Total:				-	-	0.0%
Revenue Total:				12,103,190	5,833,650	48.2%
			Expense			
			Department : 410 - Mayor & Board			
10-410-4110			Salaries	43,200	20,700	47.9%
10-410-4120			Payroll Tax	3,300	1,583	48.0%
10-410-4170			Public Relations	27,500	5,165	18.8%
10-410-4175			Travel/Meetings	2,500	738	29.5%
10-410-4176			Mileage	100	-	0.0%
10-410-4180			Business Lunch/Dinner	1,000	1,181	118.1%
10-410-4215			Office Supplies	300	-	0.0%
10-410-4260			Dues & Subscriptions	350	350	100.0%
10-410-4325			Miscellaneous	225	265	117.6%
Department : 410 - Mayor & Board Total:				78,475	29,982	38.2%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 420 - Administration			
10-420-4110			Salaries	357,900	184,549	51.6%
10-420-4115			Overtime Salaries	1,000	2,020	202.0%
10-420-4120			Payroll Tax	27,460	14,167	51.6%
10-420-4125			Retirement Contribution	24,800	12,587	50.8%
10-420-4130			Training	4,000	2,352	58.8%
10-420-4135			Health Insurance	42,200	19,479	46.2%
10-420-4137			Employer-HSA/HRA	6,600	4,504	68.2%
10-420-4140			Dental Insurance	3,900	1,873	48.0%
10-420-4145			Life Insurance	590	305	51.7%
10-420-4150			Disability Insurance	1,310	456	34.8%
10-420-4155			Tuition Reimbursement	6,145	3,077	50.1%
10-420-4157			Recruitment/Employment	7,000	2,440	34.9%
10-420-4161			Legal Services	140,000	79,948	57.1%
10-420-4165			Professional Fees	41,200	38,771	94.1%
10-420-4170			Public Relations	5,000	655	13.1%
10-420-4175			Travel/Meetings	6,700	2,176	32.5%
10-420-4180			Business Lunch/Dinner	1,100	363	33.0%
10-420-4185			Newspaper Notices	1,600	293	18.3%
10-420-4190			Newsletters	10,500	4,499	42.9%
10-420-4215			Office Supplies	5,000	2,370	47.4%
10-420-4235			Electric	15,000	3,316	22.1%
10-420-4240			Gas	5,000	3,923	78.5%
10-420-4245			Telephone	18,500	15,324	82.8%
10-420-4250			Water	1,000	1,469	146.9%
10-420-4255			Sewer	1,620	413	25.5%
10-420-4260			Dues & Subscriptions	9,590	4,011	41.8%
10-420-4265			Postage	13,800	5,595	40.5%
10-420-4325			Miscellaneous	8,225	3,219	39.1%
10-420-4345			REJIS Expenses	6,000	2,852	47.5%
Department : 420 - Administration Total:				772,740	417,008	54.0%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 425 - MIS			
10-425-4110			Salaries	76,300	38,126	50.0%
10-425-4120			Payroll Tax	5,840	2,654	45.4%
10-425-4125			Retirement Contribution	3,820	1,906	49.9%
10-425-4135			Health Insurance	16,890	10,206	60.4%
10-425-4137			Employer-HSA/HRA	2,400	2,400	100.0%
10-425-4140			Dental Insurance	940	580	61.7%
10-425-4145			Life Insurance	100	69	69.3%
10-425-4150			Disability Insurance	300	133	44.3%
10-425-4245			Telephone	560	323	57.7%
10-425-4280			Equipment Rental	33,000	10,096	30.6%
10-425-4290			Equipment - Maintenance & Repair	37,650	7,764	20.6%
10-425-4320			Tools & Equipment	2,250	548	24.4%
10-425-4345			REJIS Expenses	30,750	7,278	23.7%
10-425-4350			Software License & Fees	143,410	108,738	75.8%
Department : 425 - MIS Total:				354,210	190,822	53.9%
			Department : 430 - Finance			
10-430-4110			Salaries	169,900	84,926	50.0%
10-430-4112			Part-time Salaries	41,950	20,872	49.8%
10-430-4120			Payroll Tax	16,210	7,340	45.3%
10-430-4125			Retirement Contribution	11,900	5,945	50.0%
10-430-4130			Training	2,000	-	0.0%
10-430-4135			Health Insurance	30,610	18,440	60.2%
10-430-4137			Employer-HSA/HRA	2,400	2,400	100.0%
10-430-4140			Dental Insurance	1,900	1,159	61.0%
10-430-4145			Life Insurance	230	116	50.5%
10-430-4150			Disability Insurance	500	229	45.8%
10-430-4165			Professional Fees	27,900	19,185	68.8%
10-430-4167			Banking fees	16,000	5,788	36.2%
10-430-4175			Travel/Meetings	500	-	0.0%
10-430-4215			Office Supplies	2,600	503	19.3%
10-430-4260			Dues & Subscriptions	2,825	322	11.4%
10-430-4270			City Insurance	546,300	388,362	71.1%
Department : 430 - Finance Total:				873,725	555,588	63.6%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 440 - Police			
10-440-4110			Salaries	3,027,600	1,445,271	47.7%
10-440-4112			Part-time Salaries	73,460	27,706	37.7%
10-440-4115			Overtime Salaries	141,500	65,049	46.0%
10-440-4120			Payroll Tax	280,530	112,601	40.1%
10-440-4125			Retirement Contribution	215,200	98,114	45.6%
10-440-4130			Training	53,200	25,065	47.1%
10-440-4135			Health Insurance	421,960	261,178	61.9%
10-440-4137			Employer-HSA/HRA	57,600	60,596	105.2%
10-440-4140			Dental Insurance	29,000	16,605	57.3%
10-440-4145			Life Insurance	4,580	2,488	54.3%
10-440-4150			Disability Insurance	10,820	4,488	41.5%
10-440-4155			Tuition Reimbursement	26,743	1,913	7.2%
10-440-4160			Uniforms & Equipment	32,000	11,423	35.7%
10-440-4170			Public Relations	7,725	533	6.9%
10-440-4175			Travel/Meetings	6,000	1,647	27.5%
10-440-4180			Business Lunch/Dinner	1,000	535	53.5%
10-440-4215			Office Supplies	7,000	1,583	22.6%
10-440-4220			Field Supplies	34,820	20,222	58.1%
10-440-4235			Electric	60,000	25,619	42.7%
10-440-4245			Telephone	4,500	1,544	34.3%
10-440-4250			Water	7,400	2,672	36.1%
10-440-4255			Sewer	4,000	454	11.3%
10-440-4260			Dues & Subscriptions	29,865	8,323	27.9%
10-440-4265			Postage	2,000	291	14.5%
10-440-4285			Vehicle - Maintenance & Repair	6,850	4,467	65.2%
10-440-4290			Equipment - Maintenance & Repair	17,600	696	4.0%
10-440-4315			Gas & Oil	60,000	36,978	61.6%
10-440-4325			Miscellaneous	1,000	1,188	118.8%
10-440-4330			Dispatching Contract	146,384	73,192	50.0%
10-440-4335			Prisoner Expense	2,800	757	27.0%
10-440-4345			REJIS Expenses	4,150	2,044	49.2%
Department : 440 - Police Total:				4,777,287	2,315,242	48.5%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 450 - Aquatic Center			
10-450-4112			Part-time Salaries	75,000	43,293	57.7%
10-450-4130			Training	5,740	3,312	57.7%
10-450-4160			Uniforms & Equipment	300	-	0.0%
10-450-4165			Professional Fees	600	728	121.3%
10-450-4167			Banking Fees	141,650	21,400	0.0%
10-450-4215			Office Supplies	1,400	461	32.9%
10-450-4220			Field Supplies	3,200	963	30.1%
10-450-4230			Concession Supplies	30,000	10,986	36.6%
10-450-4231			Swim Tean	2,600	598	23.0%
10-450-4235			Electric	45,000	13,263	29.5%
10-450-4250			Water	18,000	8,074	44.9%
10-450-4255			Sewer	15,000	454	3.0%
10-450-4290			Equipment - Maintenance & Repair	2,000	290	14.5%
10-450-4295			Building - Maintenance & Repair	5,000	830	16.6%
10-450-4320			Tools & Equipment	600	301	50.1%
Department : 450 - Aquatic Center Total:				346,090	104,952	30.3%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 460 - Park			
10-460-4110			Salaries	656,600	315,802	48.1%
10-460-4112			Part-time Salaries	68,600	52,910	77.1%
10-460-4115			Overtime Salaries	17,200	7,828	45.5%
10-460-4120			Payroll Tax	56,800	27,103	47.7%
10-460-4125			Retirement Contribution	40,300	18,991	47.1%
10-460-4130			Training	1,000	120	12.0%
10-460-4135			Health Insurance	123,500	63,322	51.3%
10-460-4137			Employer-HSA/HRA	15,600	16,000	102.6%
10-460-4140			Dental Insurance	7,830	4,033	51.5%
10-460-4145			Life Insurance	1,080	523	48.4%
10-460-4150			Disability Insurance	2,540	959	37.7%
10-460-4155			Tuition Reimbursement	1,000	-	0.0%
10-460-4160			Uniforms & Equipment	3,750	1,368	36.5%
10-460-4165			Professional Fees	30,000	26,103	87.0%
10-460-4167			Banking Fees	12,500	3,091	404.4%
10-460-4170			Public Relations	4,425	2,498	56.4%
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	30,819	59.3%
10-460-4215			Office Supplies	7,000	2,025	28.9%
10-460-4225			Recreation Supplies	1,000	214	21.4%
10-460-4235			Electric	14,000	7,873	56.2%
10-460-4240			Gas	2,200	1,528	69.5%
10-460-4245			Telephone	3,400	2,108	62.0%
10-460-4250			Water	2,300	428	18.6%
10-460-4255			Sewer	2,300	493	21.5%
10-460-4260			Dues & Subscriptions	2,100	513	24.4%
10-460-4280			Equipment Rental	1,500	765	0.0%
10-460-4290			Equipment - Maintenance & Repair	5,500	906	16.5%
10-460-4295			Building - Maintenance & Repair	17,800	6,317	35.5%
10-460-4312			Parks-Maintenance & Repair	30,200	18,243	60.4%
10-460-4315			Gas & Oil	4,000	696	17.4%
10-460-4320			Tools & Equipment	4,500	1,698	37.7%
10-460-4325			Miscellaneous	1,000	(390)	-39.0%
Department : 460 - Park Total:				1,195,107	615,992	51.5%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			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	5,575	41.6%
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	825	28.0%
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	9,291	40.9%
			Department : 465 - Homecoming			
10-465-4115			Overtime Salaries	11,900	-	0.0%
10-465-4120			Payroll Tax	910	-	0.0%
10-465-4160			Uniforms & Equipment	300	-	0.0%
10-465-4165			Professional Fees	11,800	2,000	16.9%
10-465-4170			Public Relations	4,275	-	0.0%
10-465-4180			Business Lunch/Dinner	550	-	0.0%
10-465-4185			Newspaper Notices	950	-	0.0%
10-465-4210			Progran Supplies	13,450	-	0.0%
10-465-4215			Office Supplies	50	-	0.0%
10-465-4220			Field Supplies	400	184	46.0%
10-465-4280			Equipment Rental	7,300	2,617	35.8%
Department : 465 - Homecoming Total:				51,885	4,801	9.3%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 470 - Public Works			
10-470-4110			Salaries	761,900	388,371	51.0%
10-470-4115			Overtime Salaries	16,200	4,906	30.3%
10-470-4120			Payroll Tax	59,530	28,849	48.5%
10-470-4125			Retirement Contribution	46,960	21,180	45.1%
10-470-4130			Training	500	-	0.0%
10-470-4135			Health Insurance	163,880	97,494	59.5%
10-470-4137			Employer-HSA/HRA	22,800	24,275	106.5%
10-470-4140			Dental Insurance	9,720	5,756	59.2%
10-470-4145			Life Insurance	1,600	738	46.1%
10-470-4150			Disability Insurance	3,600	1,796	49.9%
10-470-4160			Uniforms & Equipment	8,000	5,458	68.2%
10-470-4165			Professional Fees	42,000	8,974	21.4%
10-470-4175			Travel/Meetings	1,000	686	68.6%
10-470-4180			Business Lunch/Dinner	180	25	13.9%
10-470-4215			Office Supplies	700	204	29.2%
10-470-4220			Field Supplies	2,500	253	10.1%
10-470-4235			Electric	6,120	1,997	32.6%
10-470-4236			Street Lighting	235,500	102,945	43.7%
10-470-4240			Gas	3,725	3,295	88.5%
10-470-4245			Telephone	5,200	2,223	42.8%
10-470-4250			Water	17,000	1,924	11.3%
10-470-4255			Sewer	2,000	697	34.8%
10-470-4260			Dues & Subscriptions	600	494	82.3%
10-470-4280			Equipment Rental	1,500	1,401	93.4%
10-470-4285			Vehicle - Maintenance & Repair	40,000	28,860	72.1%
10-470-4290			Equipment - Maintenance & Repair	24,000	14,075	58.6%
10-470-4295			Building - Maintenance & Repair	63,000	30,840	49.0%
10-470-4310			Streets - Maintenance & Repair	123,000	22,386	18.2%
10-470-4315			Gas & Oil	17,400	18,758	107.8%
10-470-4320			Tools & Equipment	1,700	1,022	60.1%
10-470-4325			Miscellaneous	4,000	2,666	66.6%
10-470-4360			Waste Management Progran	1,035,226	526,574	50.9%
Department : 470 - Public Works Total:				2,721,041	1,349,121	49.6%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
			Department : 475 - Planning & Zoning			
10-475-4110			Salaries	295,100	131,394	44.5%
10-475-4115			Overtime Salaries	3,300	306	9.3%
10-475-4120			Payroll Tax	22,700	9,707	42.8%
10-475-4125			Retirement Contribution	23,750	2,278	9.6%
10-475-4130			Training	1,600	450	28.1%
10-475-4135			Health Insurance	61,000	31,915	52.3%
10-475-4137			Employer-HSA/HRA	8,400	5,800	69.0%
10-475-4140			Dental Insurance	3,660	1,494	40.8%
10-475-4145			Life Insurance	500	235	46.9%
10-475-4150			Disability Insurance	1,130	519	46.0%
10-475-4155			Tuition Reimbursement	2,200	3,132	142.4%
10-475-4160			Uniforms & Equipment	800	148	18.5%
10-475-4165			Professional Fees	3,600	600	16.7%
10-475-4170			Public Relations	1,500	-	0.0%
10-475-4175			Travel/Meetings	5,000	436	8.7%
10-475-4215			Office Supplies	1,200	857	71.4%
10-475-4245			Telephone	2,510	1,325	52.8%
10-475-4260			Dues & Subscriptions	1,380	568	41.1%
10-475-4325			Miscellaneous	500	86	17.2%
Department : 475 - Planning & Zoning Total:				439,830	191,249	43.5%
			Department : 480 - Municipal Court			
10-480-4110			Salaries	173,200	86,590	50.0%
10-480-4115			Overtime Salaries	4,600	194	4.2%
10-480-4120			Payroll Tax	13,250	6,122	46.2%
10-480-4125			Retirement Contribution	11,550	5,627	48.7%
10-480-4135			Health Insurance	30,680	18,416	60.0%
10-480-4137			Employer-HSA/HRA	4,800	4,800	100.0%
10-480-4140			Dental Insurance	2,300	1,407	61.2%
10-480-4145			Life Insurance	300	141	47.0%
10-480-4150			Disability Insurance	700	268	38.3%
10-480-4155			Tuition Reimbursement	850	-	0.0%
10-480-4165			Professional Fees	27,900	14,110	50.6%
10-480-4175			Travel/Meetings	4,100	995	24.3%
10-480-4180			Business Lunch/Dinner	325	40	12.3%
10-480-4215			Office Supplies	7,000	3,000	42.9%
10-480-4260			Dues & Subscriptions	625	335	53.6%
10-480-4265			Postage	2,500	250	10.0%
Department : 480 - Municipal Court Total:				284,680	142,296	50.0%
			Total Expenses before transfers	11,917,760	5,926,343	49.7%
			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	6,286,699	50.8%
Fund: 10 - GENERAL FUND Surplus (Deficit):				(274,570)	(453,049)	

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 20 - DEBT SERVICE FUND						
Revenue						
Department : 510 - Taxes						
20-510-5140			Property Taxes	1,020,000	338,822	33.2%
20-510-5145			Personal Property Taxes	125,000	70,868	56.7%
20-600-6002			Transfer in- Fund 50 Capital	184,000	91,982	50.0%
Revenue Total:				1,329,000	503,623	37.9%
Expense						
Department : 420 - Administration						
20-420-4165			Professional Fees	4,100	318	7.8%
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	196,231	51.4%
Department : 420 - Administration Total:				1,119,570	838,531	74.9%
Expense Total:				1,119,570	838,531	74.9%
Fund: 20 - DEBT SERVICE FUND Surplus (Deficit):				209,430	(334,908)	
Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND						
Revenue						
Department : 510 - Taxes						
30-510-5105			1Cent Sales Tax	1,352,000	730,795	54.1%
30-510-5110			1/2 Cent Transportation Sales Tax	680,000	365,398	53.7%
30-510-5115			1/4 Cent Sales Tax	340,000	182,719	53.7%
30-510-5116			Metro Tax	73,000	37,523	51.4%
30-510-5117			ECC Tax	75,000	39,351	52.5%
30-510-5118			CSF Tax	340,000	187,270	55.1%
30-510-5140			Property Taxes	1,300,000	895,629	68.9%
30-510-5160			Pool,Park,Storm Water Sales Tax	695,000	370,610	53.3%
30-510-5170			TDD EATS	850,000	498,049	58.6%
30-510-5180			Capital Improvement Tax	690,000	370,610	53.7%
Department : 510 - Taxes Total:				6,395,000	3,677,952	57.5%
Department : 550 - Investments						
30-550-5510			Interest Income	500	715	143.1%
Department : 550 - Investments Total:				500	715	143.1%
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	4,039,024	59.8%

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
	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	360,356	100.1%
Department : 430 - Finance Total:				6,425,000	4,625,625	72.0%
		Department : 475 - Planning & Zoning				
30-475-4165			Professional Fees	6,000	2,200	36.7%
Department : 475 - Planning & Zoning Total:				6,000	2,200	36.7%
Expense Total:				6,431,000	4,627,824	72.0%
Fund: 30 - TAX INCREMENT FINANCING (TIF) FUND Surplus (Deficit):				324,500	(588,800)	
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			0.0%
40-441-4355			DOJ-Asset Forfeiture Expense			0.0%
Department : 441 - Police - Gov't Prograns Total:						0.0%
Expense Total:						0.0%
Fund: 40 - SPECIAL ACCOUNTS Total:				-	15,869	

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 50 - CAPITAL IMPROVEMENT FUND						
Revenue						
Department : 510 - Taxes						
50-510-5110			1/2 Cent Sales Tax	1,600,000	849,043	53.1%
Department : 510 - Taxes Total:				1,600,000	849,043	53.1%
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						
50-550-5760			Proceeds from Loan or COPS	-	2,000	0.0%
50-570-5365			Insurance Proceeds			-
Department : 570 - Miscellaneous Total:				-	2,000	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	1,270,823	74.8%
Expense						
Department : 425 - MIS						
50-425-6100			Expendable Equipment	124,430	52,687	42.3%
Department : 425 - MIS Total:				124,430	52,687	42.3%
Department : 440 - Police						
50-440-6460			Vehicles	131,200	133,724	101.9%
Department : 440 - Police Total:				131,200	133,724	101.9%
Department : 470 - Public Works						
50-470-4110			Salaries	90,000	26,752	29.7%
50-470-4165			Professional Fees	-	31,242	0.0%
50-470-6210			Building & Site Improvements	344,000	-	0.0%
50-470-6212			Bidg & Site-New City Hall	966,175	61,881	6.4%
50-470-6310			Concrete Street Replacement	130,500	27,979	21.4%
50-470-6320			Concrete Sidewalk Replacement	455,000	73,241	16.1%
50-470-6360			Furniture, Fixtures, & Office Equip.	-	3,675	0.0%
50-470-6410			Machinery and Equipment	180,000	7,710	4.3%
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	234,831	10.7%
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	513,223	19.5%
Fund: 50 - CAPITAL IMPROVEMENT FUND Surplus (Deficit):				(926,340)	757,599	

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 60 - PARKS & STORM WATER PROJECTS FUND						
Revenue						
Department : 510 - Taxes						
60-510-5160			Pool,Park,Storm Water Sales Tax	1,860,000	1,070,251	57.5%
Department : 510 - Taxes Total:				1,860,000	1,070,251	57.5%
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	1,076,651	57.7%
Expense						
Department : 450 - Aquatic Center						
60-450-6210			Building & Site Improvements	106,000	16,861	15.9%
60-450-6360			Furniture, Fixtures, & Office Equip.	1,500	-	0.0%
60-450-6410			Machinery and Equipment	45,950	13,252	28.8%
Department : 450 - Aquatic Center Total:				153,450	30,114	19.6%
Department : 460 - Park						
60-460-6210			Building & Site Improvements	192,640	57,903	30.1%
60-460-6360			Furniture, Fixtures, & Office Equip.	-	3,400	0.0%
60-460-6410			Machinery and Equipment	42,600	249	0.6%
60-460-6460			Vehicles	95,000	-	0.0%
Department : 460 - Park Total:				330,240	61,552	18.6%
Department : 470 - Public Works						
60-470-4110			Salaries	50,290	32,684	65.0%
60-470-6510			Storm Water Projects	1,825,000	129,941	7.1%
Department : 470 - Public Works Total:				1,875,290	162,625	8.7%
Expense Total:				2,358,980	254,291	10.8%
Fund: 60 - PARKS & STORM WATER PROJECTS FUND Surplus (Deficit):				(494,380)	822,360	

City of Manchester - Fiscal Year 2022

Unaudited Six Month Financial Report ending June 30, 2022

Fund	Type	Dept	Descriptions	2022 anended Budget	YTD Actual thru 06-30-2022	% Rec'd or Spent to Budget 50.0%
Fund: 70 - SANITARY SEWER REPAIR FUND						
	Revenue					
		Department : 510 - Fees				
70-510-5165			Sewer Lateral Fee	296,000	62,191	21.0%
Department : 510 - Taxes Total:				296,000	62,191	21.0%
		Department : 570 - Miscellaneous				
70-570-5755			Sewer Lateral Fee/Resident	30,000	9,750	32.5%
Department : 510 - Fees Total:				30,000	9,750	32.5%
Revenue Total:				326,000	71,941	22.1%
	Expense					
		Department : 470 - Public Works				
70-470-4110			Salaries	79,560	40,233	50.6%
70-470-4115			Overtime Salaries	500	-	0.0%
70-470-4120			Payroll Tax	6,130	3,047	49.7%
70-470-4125			Retirement Contribution	4,330	2,816	65.0%
70-470-4135			Health Insurance	7,200	5,538	76.9%
70-470-4137			Employer-HSA/HRA	900	1,200	0.0%
70-470-4140			Dental Insurance	720	242	33.6%
70-470-4145			Life Insurance	150	60	40.0%
70-470-4150			Disability Insurance	12	-	0.0%
70-470-4500			Capital Improvement	180,000	43,511	24.2%
Department : 470 - Public Works Total:				279,502	96,647	34.6%
Expense Total:				279,502	96,647	34.6%
Fund: 70 - SANITARY SEWER REPAIR FUND Surplus (Deficit):				46,498	(24,706)	
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS						
	Revenue					
		Department : 550 - Investments				
Revenue Total:				9,189	1,839	20.0%
	Expense					
		Department : 470 - Public Works				
80-470-4110			Salaries/ Benefits	80,000	25,648	32.1%
80-470-6310			Concrete Streets	2,742,500	91,189	3.3%
Department : 470 - Public Works Total:				2,822,500	116,837	4.1%
Expense Total:				2,822,500	116,837	4.1%
Fund: 80 - PROP S-CAPITAL IMPROVEMENTS Surplus (Deficit):				(2,813,311)	(114,998)	