

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

671023 MANCHESTER BORO, YORK COUNTY

MANCHESTER BORO, YORK County

BALANCE SHEET

December 31, 2020

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		4,790									4,790
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	638,884	178,256					4,241			821,381
291-299	Other Equity										
Total Fund and Account Group Equity		638,884	178,256					4,241			821,381
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											826,171

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes

301.00	Real Estate Taxes	287,444						287,444
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes	8,547						8,547
310.10	Real Estate Transfer Taxes	32,475						32,475
310.20	Earned Income Taxes / Wage Taxes	308,417						308,417
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	30,015						30,015
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		666,898						666,898

Licenses and Permits

320-322	All Other Licenses and Permits	2,690						2,690
321.80	Cable Television Franchise Fees	37,673						37,673
Total Licenses and Permits		40,363						40,363

Fines and Forfeits

330-332	Fines and Forfeits	19,395						19,395
Total Fines and Forfeits		19,395						19,395

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,573	806				26	2,405
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		1,573	806				26	2,405

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101	2,958						2,958
354.00	All Other State Capital and Operating Grants	3,764						3,764
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		74,507					74,507
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	12,520						12,520
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		19,242	74,507					93,749

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants							
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units								

Charges for Service								
361.00	General Government							
362.00	Public Safety	5,917						5,917
363.20	Parking							
363.00	All Other Charges for Highway & Street Services							
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)							
364.30	Solid Waste Collection and Disposal Charge (trash)							
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services							
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation							
368.00	Airports							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service		5,917						5,917

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	622						622
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		622						622

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers						2,000	2,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	13,483						13,483
Total Other Financing Sources		13,483					2,000	15,483
TOTAL REVENUES		767,493	75,313				2,026	844,832

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	9,860						9,860
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,750						1,750
403.00	Tax Collection	6,503						6,503
404.00	Solicitor / Legal Services	3,536						3,536
405.00	Secretary / Clerk	15,520						15,520
406.00	Other General Government Administration	14,462						14,462
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	30,630						30,630
409.00	General Government Buildings and Plant	11,075						11,075
Total General Government		93,336						93,336

Public Safety								
410.00	Police	384,503						384,503
411.00	Fire	57,484						57,484
412.00	Ambulance / Rescue	7,000						7,000
413.00	UCC and Code Enforcement							

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	559						559
415.00	Emergency Management and Communications	421						421
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
Total Public Safety		449,967						449,967

Health and Human Services

420.00-425.00	Health and Human Services	1,507						1,507
Total Health and Human Services		1,507						1,507

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation								

Public Works - Highways and Streets

430.00	General Services - Administration	39,496						39,496
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices	2,281						2,281
434.00	Street Lighting	28,429						28,429

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	23,703						23,703
439.00	Highway Construction and Rebuilding Projects	1,450	79,285					80,735
Total Public Works - Highways and Streets		95,359	79,285					174,644

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control	15,007						15,007
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		15,007						15,007

Culture and Recreation								
451.00	Culture-Recreation Administration	5,500						5,500
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	6,167						6,167

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		11,667						11,667

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

Debt Service								
471.00	Debt Principal (short-term and long-term)							
472.00	Debt Interest (short-term and long-term)							
475.00	Fiscal Agent Fees							
Total Debt Service								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	7,645						7,645
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions						2,000	2,000

MANCHESTER BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	20,729						20,729
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		28,374					2,000	30,374

Insurance								
486.00	Insurance, Casualty, and Surety	14,947						14,947
Total Insurance		14,947						14,947

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues	2,769						2,769
492.00	Interfund Operating Transfers	2,000						2,000
493.00	All Other Financing Uses							
Total Other Financing Uses		4,769						4,769

TOTAL EXPENDITURES		714,933	79,285				2,000	796,218
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		52,560	-3,972				26	48,614
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MANCHESTER BORO

December 31, 2020

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

MANCHESTER BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	1,450	84,185	85,635
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	1,450	84,185	85,635

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

85,179

December 31, 2020

NOTES / COMMENTS